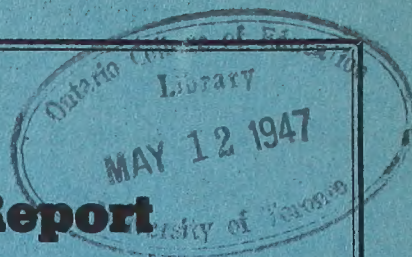


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# Fortieth Annual Report

OF THE

## ONTARIO MUNICIPAL BOARD

to December 31st, 1945

PRESENTED TO THE LEGISLATIVE ASSEMBLY  
BY COMMAND



ONTARIO



TORONTO

Printed and Published by T. E. Bowman, Printer to the  
King's Most Excellent Majesty, 1946







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**ONTARIO MUNICIPAL  
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Sessional Paper No. 24



**TORONTO**

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King's Most Excellent Majesty, 1946



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WITHDRAWN



TO THE HONOURABLE ALBERT MATTHEWS,

Lieutenant-Governor of the Province of Ontario in Council

MAY IT PLEASE YOUR HONOUR:

The undersigned has the honour to transmit herewith the Fortieth Report of the Ontario Municipal Board for the year ending December 31st, 1945.

Respectfully submitted,

G. H. DUNBAR,

Minister of Municipal Affairs

Parliament Buildings,  
Toronto,  
April 4th, 1946.



April 4th, 1946

**Re Fortieth Annual Report**

Dear Sir:

I have the honour to send you herewith the Fortieth Annual Report of the Ontario Municipal Board to December 31st, 1945.

Your obedient servant,

M. B. SANDERSON,  
Secretary


The Honourable G. H. Dunbar,  
Minister of Municipal Affairs,  
Parliament Buildings,  
Toronto.



**FORTIETH ANNUAL REPORT**  
OF THE  
**Ontario Municipal Board**  
**to December 31, 1945**

**PRESENTED TO THE LEGISLATIVE ASSEMBLY**  
**BY COMMAND**





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**ORGANIZATION**  
**of the**  
**ONTARIO MUNICIPAL BOARD**  
**of the**  
**PROVINCE OF ONTARIO**  
**1945**

R. S. COLTER, K.C. ....CHAIRMAN

W. P. NEAR, ESQ., B.A.Sc.	}	.....VICE-CHAIRMAN
D. S. CHARLTON		

H. H. DONALD, K.C.	}	.....MEMBER
W. P. NEAR, ESQ. B.A.Sc.		

M. B. SANDERSON .....SECRETARY

J. A. McDONALD .....INSPECTOR OF TELEPHONE SERVICE







# FORTIETH ANNUAL REPORT

OF THE

## Ontario Municipal Board to December 31, 1945

In pursuance of Section 108 of "The Ontario Municipal Board Act" (R.S.O. 1937, Chapter 60), the Ontario Municipal Board beg leave respectfully to submit their Fortieth Annual Report.

### "THE ONTARIO MUNICIPAL BOARD ACT"

Since the revision of the Statutes of Ontario in 1937, "The Ontario Municipal Board Act" was amended by Statutes of Ontario, 1938, Chapter 37, Section 18; 1939, Chapter 47, Section 26; 1940, Chapter 20, and 1941 Chapter 40. See also Ontario Statutes 1942, Chapter 34, Section 41 and Section 42 (6) and Ontario Statutes 1943, Chapter 15, Section 1 and 2 and Section 11.

### APPLICATIONS TO THE BOARD

There were 1112 applications to the Board during 1945 (exclusive of Public Vehicle and Public Commercial Vehicle License applications), and in regard to these applications not disposed of in 1944, 195 public hearings were held. The applications included a great variety of matters falling within the jurisdiction of the Board and those granted are set out in a list contained in the "Abstract and Summary" appended to this Report, indexed under "Orders issued by the Board". Copies of formal Decisions issued are also contained in the Abstract and Summary, indexed under "Decisions of the Board" and also under the names of the parties.

### SITTINGS OF THE BOARD

The Board held meetings for the transaction of routine business and the disposal of applications every juridical day throughout the year. Many of these applications, though dealt with informally and disposed of without the necessity of Hearings, entailed in many instances a considerable amount of inquiry and consideration on the part of the Board, especially those coming under the provisions of Section 70 of the Board's Act, which section requires all capital undertakings and expenditures therefor by Municipalities to be approved by the Board.

### APPROVAL OF UNDERTAKING OF CAPITAL EXPENDITURES BY MUNICIPALITIES

(Section 70 of "The Ontario Municipal Board Act" R.S.O. 1937, C. 60)

(Subsection (3) re-enacted O.S. 1940, C. 20, s. 4)

(Subsection (1) amended O.S. 1941, C. 40, s. 3)

On the 18th April, 1935, legislation came into effect whereby a Municipality is prohibited from exercising any of its powers to proceed with, authorize or provide any moneys for any undertaking, work, project, scheme, act, matter or thing, the cost of, or any portion of the cost of which is intended or required to be provided or raised by the issue of debentures of the Municipality, until the approval of this Board is first obtained. This enactment overrides the provisions of any general or Special Act and necessitates a great many applications to the Board. A list of these applications granted will be found in the Summary, included in the list indexed under "Orders issued by the Board".

One thousand and sixty-six applications in respect to proposed expenditures totalling \$36,002,190.45 were considered by the Board. It should be noted, however, that since Municipal representatives are now aware of the fact that they must obtain the Board's approval of proposed capital undertakings, a large percentage avail themselves of the opportunity of discussing their proposed borrowings with the



Board and in many instances are advised that the Board would not be willing to grant approval. Accordingly formal applications in these instances are not filed and do not show in the Board's records.

It should also be noted that the existence of this legislation gives the Board an opportunity to advise and control with regard to the type and term of the debentures to be issued. In this connection the Board has pursued the policy of approving only instalment debentures as opposed to sinking fund debentures and, believing that the saving of interest effected thereby accrues to the benefit of the municipal ratepayers, is generally requiring the term of repayment to be shorter than formerly.

The following list, (generally speaking), shows the maximum debenture term allowed by the Board under this restrictive policy:—

Sidewalks .....	10 years
Curbs and Gutters .....	10 years
Pavements .....	10 years
Watermains .....	15 years
Sanitary Sewers .....	15 years
Trunk Sewers .....	20 years
Buildings, including School .....	20 years

A recital in the debenture by-law of the Board's approval under said Section 70 is obligatory, pursuant to an amendment passed at the 1939 Session of the Legislature (Chapter 30, Section 17) adding paragraph (e) to subsection (1) of Section 305 of "The Municipal Act".

#### APPROVAL OF RATEPAYERS

By Section 59 (f) of "The Ontario Municipal Board Act" the Board is given power to direct that before any approval is given to the exercise of any powers by a Municipality or to any By-law passed by it, the assent of the electors thereof or of those qualified to vote on money by-laws shall first be obtained, notwithstanding such assent is not otherwise requisite. By virtue of this legislation the Board is continuing its policy, adopted in 1938, of insisting that major capital expenditures, the cost of which would be met out of general rates, be submitted to the ratepayers for their approval before being presented to the Board, and further the Board is of opinion that a representative vote can be taken only at the same time as the municipal election. The result of this policy in many instances has been the rejection of the proposed expenditure by the ratepayers.

#### ANNEXATIONS

Pursuant to Section 17 of "The Municipal Act" (R.S.O. 1937, C. 266) the Board considered one application for annexation, pursuant to Section 20 of "The Municipal Act" the Board considered eight applications for annexations, and four applications pursuant to Section 23 of the same Act as re-enacted by Ontario Statutes 1939, Chapter 30, Section 2. The last mentioned legislation also provides for amalgamation of Municipalities and requires a Special Act of the Legislature to validate the Board's Order.

#### IMPROVEMENT DISTRICTS

In 1943, Legislation was enacted by an amendment to "The Municipal Act" (Section 44a) under which, by Order of this Board a locality may be erected into an Improvement District. In 1945 there were five such applications dealt with. Copies of the Board's Orders, issued herein, will be found in the Summary indexed under "Orders of the Board".

#### ARBITRATIONS

In 1945 the Board acted as Arbitrators in connection with two applications, one of which was made pursuant to Section 28 of "The Public Works Act" (R.S.O. 1937, C. 54) for the fixing of compensation to be paid to the Claimants for property expropriated in connection with construction of the King's Highways, where the amount could not be arranged between the Parties, and on which a settlement was reached before coming on for Hearing, and one application was made pursuant to Section 79 (a) of the "The Highway Improvement Act" (R.S.O. 1937, C. 56) (as enacted by Section 7, Chapter 19, O. S. 1939) which provides for the closing by the said Department, with the Board's approval, of any road which intersects or runs into a divided highway.



### SUPERVISED MUNICIPALITIES

Pursuant to the provisions of Section 32 of "The Department of Municipal Affairs Act" (R.S.O. 1937, C. 59), the Board during 1945 considered and approved a plan for funding and refunding the bonded indebtedness of the Town of Haileybury, and a new refunding plan for the City of Windsor.

### EXTENSION OF PUBLIC UTILITIES

(Section 407 (2) of "The Municipal Act")

During 1945, the Board approved of extensions to Public Utilities in an amount totalling \$1,009 000, covering eleven applications. These are shown in the Summary in the list of "Orders issued by the Board."

### FLOATING INDEBTEDNESS

(Section 59 (d) of Part IV, R.S.O. 1937, C. 60) (as re-enacted by O. S. 1939, C. 47, s. 26 (1) .)

Under this legislation the Board issued Orders in 1945 in respect to two Municipalities authorizing a debenture issue of \$50,000.00. It should be noted that this meant a considerable saving of expense to the Municipality concerned, as a Special Act of the Legislature would otherwise have been necessary.

### RETIREMENT OF UNMATURED DEBENTURES

(Section 59 (dd) of Part IV, R.S.O. 1937, C. 60, as enacted by O.S. 1939, C. 37, s. 26 (1) .)

Seven Municipalities took advantage of this legislation, which came into effect on April 27th, 1939, and applied to the Board for authority, without assent of the electors, to retire certain of their debentures redeemable before maturity. The total amount authorized by the Board was \$2,573,455.77.

### ASSESSMENT APPEALS

There were seven Assessment Appeals to the Board during 1945, pursuant to Section 84 of "The Assessment Act" (R.S.O. 1937, C. 272), involving property assessed at \$3,711,511.00. Formal hearings were held in respect to all of them, four of the appeals being dismissed and revisions in the assessment rolls being ordered in respect to the other three.

Copies of the Board's written decisions will be found in the Summary, indexed under "Assessment Appeals", "Decisions of the Board" and also under the names of the Parties.

### VALIDATION OF MUNICIPAL BY-LAWS AND DEBENTURES

(Section 64 of Part IV, R.S.O. 1937, C. 60)

One hundred applications were made to the Board in 1945 for validation of Municipal By-laws and certification of the debentures authorized thereunder. The total of such debenture issues was \$8,326,833.01.

While purchasers of debentures are frequently satisfied with Orders of the Board under Section 70 of the Board's Act, it has been found, particularly in regard to the large issues, that a further Order of the Board validating By-law and providing for certification of the debentures, facilitates the marketing of the issue.

### PLANS OF LAND SUBDIVISIONS

Under "The Planning Development Act" (R.S.O. 1937, C. 270), (amended O. S. 1941, C. 55, S. 24), "The Land Titles Act" (R.S.O. 1937, C. 174, S. 112) and "The Registry Act" (R.S.O. 1937, C. 170, S. 83 (15) ), one hundred and fifty-five plans were presented to the Board in 1945 for approval and certification.

Before disposing of these applications the Board confers with the Surveys Branch of the Department of Highways and the Planning and Development Department.

### PROVINCIAL RAILWAYS

Extensions to and improvements of Railways operating under Provincial Charter in 1945 as reported to the Board will be found in the Summary, arranged alphabetically under the names of the several systems reporting.



Annual Reports, to December 31st, 1945, by Railway Companies under the Board's jurisdiction were received, of which a summarized tabulation has been prepared for publication herein. The Board has no means of auditing these reports as received and cannot therefore guarantee that the figures taken therefrom are correct or accurate.

Under "The Railway Act" there were three applications to the Board in 1945.

A tabulation of Accident Reports received by the Board from Provincial Railways during the year 1945 is included in the Summary and shows that twenty-two persons were killed and one thousand nine hundred and twenty-five injured during the year.

#### PUBLIC VEHICLE AND COMMERCIAL LICENSES

Pursuant to "The Public Vehicle Act" (R.S.O. 1937, C. 289), and "The Commercial Vehicle Act" (R.S.O. 1937, C. 290), no Public Vehicle or Commercial Vehicle License respectively, may be issued by the Department of Highways without the approval of the Board being first obtained as evidenced by a Certificate of Public Necessity and Convenience of the said Board furnished to that Department, and then only in accordance with such Certificate. Upon the granting of a Certificate by the Board the Department may then, in its discretion, issue or refuse a license.

The Board set aside twenty-seven days during the year for hearing the applications for Certificates of Public Necessity and Convenience. In addition the Board has set aside each Friday morning to deal with the matter of transfers and other details brought before it by the Public Vehicle Division.

During the year ninety-three applications were made for Public Vehicle Licenses and five hundred and eighty-three for Commercial Vehicle Licenses. These include applications for extensions to and clarification of existing licenses, and the following is a classification of these and the disposition made of same:—

	Public Vehicle	School Vehicle	A	B	C	D	E	F	H	Total
Applications Received .....	93	199	28	1	131	45	97	263	18	676
Applications Granted .....	63	197	9	0	79	31	83	216	8	489
Applications Dismissed .....	15	2	18	0	36	6	6	28	7	116
Applications Cancelled .....	1	0	0	0	4	1	6	10	0	22
Applications Withdrawn .....	3	0	0	0	2	1	0	2	2	10
Applications Reserved .....	11	0	1	1	10	6	2	7	1	39

In supporting an application before the Board, the applicant may appear in person or be represented by his solicitor, or, under exceptional circumstances, if unable to attend, may submit evidence in the form of letters, petitions, or affidavits. The Board hears and considers the evidence for and against and also takes into consideration the facilities extended by existing licensed operators, and its decision is based on whether public necessity and convenience requires the service for which the application is made. The Board has required that sufficient evidence be filed with each application for a license or extension to a license to justify the application being listed for hearing. This has tended to shorten the list as well as to insure that applications are supported when listed for hearing.

All transfers of Public Vehicle and Public Commercial Vehicle Licenses are subject to the approval of the Board and care is taken to prevent anything that might appear to be trafficking in licenses. Transfers of important licenses are usually made the subject of a Hearing and evidence is heard for and against.

Through the co-operative efforts of the Department of Education and the Public Vehicle Division of the Department of Highways, an effort was made to have all motor vehicles carrying school children licensed under a school bus permit. These applications were dealt with by the Board and permits issued for which no fees were charged and the result has been that one hundred and ninety-nine School Bus applications were received during the year. Of these, one hundred and ninety-seven were granted and two applications dismissed. The chief objective of this effort has been to require all such vehicles to carry insurance as provided by "The Public Vehicle Act".

#### REDEMPTION CLAUSE IN DEBENTURE BY-LAWS

("The Municipal Act" (R.S.O. 1937, C. 266, S. 305 (15) (d) )

By an amendment in 1944 (C. 39, S. 22 (5) ), to Section 305 (15) of "The Municipal Act" the inclusion in a debenture By-law of a provision for redemption of



all or a portion of the debentures at the option of the Corporation is now mandatory. This Board's approval of Notice to be given on such redemption, in addition to the Statutory Notice, is required by paragraph (d) of the said subsection (15).

### RESTRICTED AREAS

Under Section 406 of "The Municipal Act" (R.S.O. 1937, C. 266), (as re-enacted by O.S. 1941, C. 35, S. 13), the Board considered sixty-three applications for approval of Municipal By-laws placing restrictions on certain areas as to use of land, the erection and use of buildings thereon; also sixty-six applications for variation of restricted areas already established. The applications granted are shown in the Summary in the list of "Orders of the Board."

### RETIREMENT OF UNMATURED DEBENTURES

(Section 59 (dd) of Part IV, R.S.O. 1937, C. 60 as enacted by O.S. 1939, C. 37, S. 26 (1).)

Eight Municipalities took advantage of this legislation, which came into effect on April 27th, 1939, and applied to the Board for authority, without the assent of the electors, to retire certain of their debentures redeemable before maturity. The total amount of the new debentures authorized by the Board was \$1,779,455.17.

### REVENUE

By Ontario Statutes, 1939, Chapter 47, Section 26 (3), Section 107 of "The Ontario Municipal Board Act" being the section respecting the Board's fees, was repealed and re-enacted. The new section came into effect on the 27th day of April, 1939, and the fees are now payable in cash ON THE APPLICATION instead of Law stamps on the Board's Order.

During 1945 the Board's fees on applications amounted to \$37,838.61. In this amount is included the fees on applications for Public Vehicles and Public Commercial Vehicle Licenses—collected by the Department of Highways and credited to the Board.

### SUPERVISED MUNICIPALITIES

Pursuant to the provisions of "The Department of Municipal Affairs Act", the Board in 1945 considered and approved plans for funding and refunding the bonded indebtedness of the Corporations of the City of Windsor and the Town of Haileybury, and of the Board of Trustees of the Roman Catholic School Board of the City of Ottawa. One application for variation of a water and sewer area rate was also approved.

### VALIDATION OF MUNICIPAL BY-LAWS AND DEBENTURES

(Section 64 of Part IV, R.S.O. 1937, C. 60)

Fifty applications were made to the Board in 1945 for validation of Municipal By-laws and certification of the debentures authorized thereunder. The total of such debenture issues was \$8,326,833.01.

While purchasers of debentures are frequently satisfied with Orders of the Board, under Section 70 of the Board's Act, it has been found, particularly in regard to the larger issues, that a further Order of the Board, validating the By-law and providing for certification of the debentures, facilitates the marketing of the issue.

### FORMS

The Board has (for distribution to parties interested) the following forms and specifications, namely:—

1. The Board's Rules of Practice and Practice Forms.
2. Regulations, Specifications and forms respecting Railways.
3. Standard Specifications for Bridges, Viaducts, Trestles or other structures.
4. Memorandum of material required in support of application for approval of undertaking capital expenditure involving debenture issue, under Section 70 of "The Ontario Municipal Board Act" (R.S.O. 1937, Chapter 60).
5. Forms of By-laws and Notices which may be used when carrying out the provisions of Sections 280 and 305 of "The Municipal Act" (R.S.O. 1937, C. 266) in respect to voting on Money By-laws.



6. Forms for Annual Reports by Railway Systems.
7. Forms for Reports as to Examination of Motormen.
8. Forms for Reports of Accidents by Railway Systems.
9. Directions for guidance of applicants under subsection (2) of Section 407 of "The Municipal Act".
10. Tariff of the Board's Fees.
11. Forms under "The Planning and Development Act" with directions for guidance of applicants thereunder.
12. "The Telephone Act".
13. Form of Annual Report to be furnished to the subscribers to a Telephone System established under Part II of "The Telephone Act".
14. Instructions for preparation of Annual Report as mentioned in No. 13.
15. Pamphlet containing information regarding Municipal Telephone Systems and including:—
  - (a) Form of By-law providing for the establishment of a telephone system under Part II of "The Telephone Act".
  - (b) Form of By-law providing for the issue of debentures to pay for the cost of establishing a telephone system under Part II of "The Telephone Act".
  - (c) Form of Account for use by Telephone Companies using the "Discount System" of Collections.
  - (d) Form of Municipal Debentures—Instalment Plan.
16. Form of By-law to regulate the management and operation of a telephone system established under Part II of "The Telephone Act" (draft form).
17. Draft Form of By-law to regulate the management and business of a telephone company.
18. Form of Petition praying for the establishment or extension of a telephone company under Part II of "The Telephone Act".
19. Form of By-laws granting to a telephone company the right to use the highways of a Township.
20. Form for Return by Municipality, operating a telephone system.
21. Form for Return by Company, etc., operating a telephone system.
22. Form for Tariff of Tolls for telephone system.
23. Form for Return by Telephone Companies required by Order of the Board to set up a reserve for depreciation.

#### MISCELLANEOUS MATTERS UNDER THE BOARD'S JURISDICTION

Copies of the Board's written Decisions and a list of Orders issued in 1945 appear in the Summary. These relate to:—

- Annexations and amalgamations—Section 20 and 23 of "The Municipal Act."
- Arbitrations—"The Niagara Parks Act" and "The Public Works Act."
- Assessment Appeals—Section 84 of "The Assessment Act."
- Assessments—Fixed—Section 405 (1), paragraph (b) of "The Municipal Act" (as re-enacted by O.S. 1941, C. 35, s. 12, s.s. (1)).
- Bridges—Relief from rebuilding—Section 480 of "The Municipal Act."
- Detachment of farm lands from urban Municipalities—Section 21 of "The Municipal Act."
- Extension of Debenture Issue Period—Section 305 (11) and (12) of "The Municipal Act."
- Extension of Municipal Utilities—Section 407 (2) of "The Municipal Act."
- Fuel, approval of By-laws for purchase, storage and sale of—Section 405 (38) of "The Municipal Act."
- Highways—Closing of, by Department of Highways—Section 79 (a) of "The Highway Improvement Act."



Highways, Narrow—Section 502 (2) of "The Municipal Act."

Improvement Districts—Erection of—Sections 44 (a) and (e) of "The Municipal Act."

Increased Borrowings by Municipalities—Section 339 (2) of "The Municipal Act."

Interest Rate—Reduction of on debentures—Section 310 of "The Municipal Act."

Lanes—Opening and paving of—Section 29 (3) of "The Local Improvement Act."

Legislation, Special—Approval of By-laws under.

License Fee, approval of fixing of, to residents of a Municipality owning and using a bicycle on any highway thereof—Section 420 (11) and 423 (3) of "The Municipal Act."

Local Improvements, approval of undertaking of and passing of a By-law therefor—Section 8 of "The Local Improvement Act."

Local Improvements, approval of abandonment of part of work—Section 18 of "The Local Improvement Act."

Plans (Land Subdivision), Approval of—"The Planning and Development Act," "The Land Titles Act" and "The Registry Act."

Redemption Clause, Approval of in Debenture By-laws—Section 305 (15) (d) of "The Municipal Act."

Restricted Areas, Approval of By-laws for establishment of—Section 406 of "The Municipal Act" (as re-enacted by O.S. 1941, C. 35, s. 13).

Restricted Areas, repeal of, or amendments to—Section 406 of "The Municipal Act" (as re-enacted by O.S. 1941, C. 35, s. 13).

Retirement of unmatured debentures—Section 59 (dd) of "The Ontario Municipal Board Act" (as enacted by O.S. 1939, C. 47, s. 26 (1)).

Sinking Funds, use of Surplus and authority to dispense with further levy for, where amount in Sinking Fund sufficient—Section 321 (a) and (b) of "The Municipal Act" (as enacted by Section 18, O.S. 1939, C. 30).

Supervised Municipalities, Refunding Plans—"The Department of Municipal Affairs Act."

Supervised Municipalities, Variation in Local Improvement Rates—Sections 32 (h) and 64 (b) of "The Department of Municipal Affairs Act."

Tariff of Fees, Approval of Board's—Sections 106 and 107 of "The Ontario Municipal Board Act."

Tax Rate, Approval of further debt and levy therefor—Section 315 (2) of "The Municipal Act."

Telephone Companies and Systems—

Validation of Municipal Debentures—Section 64 (Part IV) of "The Ontario Municipal Board Act."

Vote of Electors, Applications to dispense with—Section 69 of "The Ontario Municipal Board Act."

Wards, Division of Township into—O.S. 1943, C. 49, Section 1.

Weigh Scales and weighing of coal and coke—Section 408 (11) (c) of "The Municipal Act."

(Sgd.) M. B. SANDERSON,

Secretary.

## THE ONTARIO MUNICIPAL BOARD

### REPORT OF THE INSPECTOR OF TELEPHONE SERVICE FOR THE YEAR 1945

The following applications under the provisions of "The Telephone Act" (R.S.O. 1937, Chapter 261) were dealt with by the Board in 1945:

Under Section 31: For the approval of the purchase of an existing telephone system or any portion thereof, by a municipality .....	2
Under Section 51: For an Order approving appointment of Commissioner to fill vacancy .....	1
Under Section 56: For the approval of by-laws of a municipal telephone system .....	3
Under Section 58: For an Order prescribing the date for holding the annual meeting of subscribers .....	6
Under Section 79: For the approval of municipal by-laws granting the right to erect poles and wires upon the highways .....	8
Under Section 87: For the approval of by-laws of a telephone company .....	8
Under Section 92: For the consent to erection of poles and wires parallel with existing lines .....	1
Under Section 93: For an Order preventing the duplication of pole leads upon the same highway .....	1
Under Section 96: For the approval of agreements providing for interchange of service .....	6
Under Section 101: For the approval of sale of telephone systems .....	5
Under Section 103: For the approval of charges for telephone service .....	43
Under Section 109: For authority to expend a portion of the moneys set aside for depreciation, upon new construction or extensions or in the purchase of securities .....	32
<b>Total Number of Applications .....</b>	<b>116</b>

The continued policy of the Board in endeavouring to secure an amicable settlement in matters in dispute between the applicant and respondent has proved successful in the majority of cases.

In addition to the applications and complaints referred to, a vast amount of correspondence relating to telephone matters has been dealt with by the Board's Telephone Department, through the medium of which much information and assistance has been given to municipalities, companies and other persons interested, and many difficulties which might otherwise have necessitated a formal application and public hearing have been satisfactorily adjusted.

The number of telephone systems within the jurisdiction of Ontario of which the Board has record is 560, operating 144,615 telephones, 36,062 miles of pole lead carrying 210,781 miles of wire and representing an investment of over \$12,500,000.00.

During the year the following changes were made in the Board's records of telephone systems coming within its jurisdiction:

The Plant and Assets of the Champlain Point Telephone Company, Limited were acquired by The Bell Telephone Company of Canada.

The Plant and Equipment of the Slate River Local Municipal Telephone System were acquired by the Corporation of the City of Fort William.

The Plant and Equipment owned and operated by Mr. M. Foster under the name of the Yarker Telephone Company were acquired by the Yarker Rural Telephone Company, Limited.

There are ten systems owned and operated by municipalities under the provisions of Part I of "The Telephone Act" viz: The Cities of Fort William and Port Arthur, the Towns of Cochrane, Dryden, Fort Frances, Kenora, Keewatin and Rainy River, and the Townships of Alberton and Caledon.

One hundred and sixteen systems are now established and operating under Part II of "The Telephone Act" and furnishing service in two hundred and seventy-seven towns, villages and townships.



There are seventy systems owned and operated by individuals or partnerships of less than five persons, three hundred and forty-three by Incorporated Telephone Companies, ten by Incorporated Companies other than Telephone Companies, and ten by Federal and Provincial Government Departments and Commissions.

In addition to the before-mentioned systems, the Forestry Branch of the Department of Lands and Forests is operating an extensive system in connection with its work of fire prevention. This system comprises 860 telephone stations, 2,283 miles of pole lead, 1,097 miles of tree line, and 6,272 miles of wire, the total investment being \$356,077.23.

Detailed statistics and other information relative to these systems will be found in the appendix to this report, entitled "Telephone Systems, 1946".

(Sgd.) JAS. A. McDONALD,  
Inspector of Telephone Service

\*Note:—Data as of December 31st, 1944.  
Statistics for 1945 not yet  
available.

## MEMORANDUM OF LEGISLATION

### EXCLUSIVE OF SPECIAL ACTS, UNDER WHICH THE ONTARIO MUNICIPAL BOARD EXERCISES JURISDICTION

**Additional Expenditures:** By Subsection 3 of C. 40, O.S. 1941, which is an amendment to subsection (1) of Section 70 of the Board's Act, authority is given to the Board to approve of expenditures "not provided for in the estimates of the current year." This approval is given only where it can be shown that such expenditure will not create a deficit at the end of the year's operations.

**Annexations:** R.S.O. 1937, C. 266, Section 16, 17, 20 and 23 (as re-enacted by O.S. 1939, C. 30, Section 2).

The Corporation of any municipality may, by By-law, ask the Municipal Board for amalgamation or annexation. After a hearing, the Board may make rules and regulations as to the Government, etc., of the Municipality as formed.

Any Order of annexation or amalgamation (Subsection 2 of Section 14) shall take effect only after and when confirmed by Act of the Legislature.

**Arbitrations:** R.S.O. 1937, C. 62, Section 22.

Reference may be made to the Board for the fixing of the amount of compensation to be paid to owners for lands and rights-of-way taken by expropriation under "The Power Commission Act" where parties are not in agreement.

R.S.O. 1937, C. 56, Section 79:

Reference may be made to the Board for the fixing of the amount to be paid by the Department of Highways for land expropriated under "The Highway Improvement Act" where parties are not in agreement.

R.S.O. 1937, C. 56, Section 79a, as re-enacted by O.S. 1945 (1st Session) C. 9, Section 8.

Approval of closing, by the Department of Highways, of certain County, Township or other roads which intersect or run into a controlled access highway.

O.S. 1942, C. 34, Section 41:

An expropriating body may elect that the amount of compensation for lands taken shall be heard and determined by the Ontario Municipal Board.

**Assessment Appeals:** R.S.O. 1937, C. 273, Sections 83 and 84:

The Board may hear an appeal from the County Judge in assessment matters where the amount involved exceeds \$10,000.00 in a municipality without county organization and \$40,000.00 in any other municipality.

"The Grand River Conservation Act"—O.S. 1938, C. 15, Section 15:

The Board is appointed to hear appeals from the findings of the Board of Engineers as to the compensation to be paid to owners for lands expropriated; also appeals from the Board of Engineers as to the amounts to be contributed by the separate municipalities toward the cost of the work.

**Assessments, Fixed:** O.S. 1942, C. 34, Section 42 (5 and 6):

The Ontario Municipal Board may, upon the application of certain municipalities approve of an agreement between the municipalities and Wartime Housing Ltd., or may amend or vary the agreement for fixing the assessment and taxation of lands and houses erected by Wartime Housing Ltd.

Section 405 of "The Municipal Act" sub-section 1 (b) (as re-enacted by O.S. 1941, C. 35, Section 112 (1)):

No fixed assessment shall be granted by any municipality and no By-law shall be passed therefor until approval has been given by the Ontario Municipal Board, and then only after a vote of the ratepayers of the municipality has been taken.

**The Beaches and River Beds Act—R.S.O. 1937, C. 34:**

Gravel may be taken from shores or streams, if approval therefor is given by the Ontario Municipal Board.

**Bridges—R.S.O. 1937, C. 266, Section 480 (9):**

The Ontario Municipal Board may grant relief from the rebuilding of a bridge. R.S.O. 1937, C. 266, Section 483:

Provides for the issue of debentures for re-flooring of a bridge, with the approval of the Ontario Municipal Board, without a vote of the ratepayers.

R.S.O. 1937, C. 56, Section 30:

Where there is a disagreement between two or more municipalities in respect to a bridge or highway on a boundary line between Counties, the matter shall be decided by the Ontario Municipal Board.

**Busses—R.S.O. 1937, C. 266, s. 424 (4):**

The Ontario Municipal Board may from time to time increase or decrease the rates and fares charged once in any one year within a defined area within a Township on the application of the Township in consequence of any deficit or surplus resulting in the operation of the service.

**By-laws—R.S.O. 1937, C. 266, Section 560:**

A municipality may apply to the Board for approval as to the form of a municipal by-law.

**Capital Expenditures—R.S.O. 1937, C. 60, Section 70:**

A municipality shall not proceed with or authorize any works or provide any moneys for any undertaking, the cost of which is to be provided for by the issue of debentures, until the approval of the Ontario Municipal Board has been obtained.

**Cemeteries—R.S.O. 1937, C. 351, Sections 45 and 46:**

A Municipality may, with the approval of the Ontario Municipal Board incorporate additional lands for cemeteries and close road allowances.

**Closing of Roads—R.S.O. 1937, C. 56, Section 79:**

Subject to the approval of the Ontario Municipal Board, the Department of Highways may close any County, Township or other road which intersects or runs into a Divided Highway.

**Detachment of Farm Lands—R.S.O. 1937, C. 266, Section 21:**

The Board may hear and determine any application for the detachment of Farm Lands from any municipality.

**Dissolution of Corporations—R.S.O. 1937, C. 266, Section 2:**

Upon the application of any municipality, the Board may dissolve the municipality after a public hearing.

**Extension of Debenture Issue Period Under Money By-law—R.S.O. 1937, C. 266, Section 305 (11 and 12):**



The Board may, upon the application of any municipality, extend a debenture issue period.

**Extension of Time to Pass Money By-laws—R.S.O. 1937, C. 266, Section 297:**

Where a By-law has been passed with the approval of ratepayers, it must be passed by the Council within six weeks after the voting, but by sub-section (5), the Municipal Board may, upon the application of the Council extend the time for the passing of the By-law.

**The Federal District Commission Act—R.S.O. 1937, C. 276, Section 1:**

The Councils of Ottawa, Carlton, Russell and any municipality in either of the said Counties, may, with the approval of the Municipal Board, convey to the Federal District Commission any Highway, etc., vested in the municipality upon such terms and subject to such conditions as may be agreed upon.

**Fire Halls—Purchase of land for and erection thereof and purchase of Fire Engines by Urban Municipalities: R.S.O. 1937, C. 266, Section 407 (16) (b):**

The Board's approval is required to an issue of debentures when debentures issued for the same purpose under a By-law previously passed are outstanding and unpaid.

**Floating Indebtedness—R.S.O. 1937, C. 60, Section 59 (d), as re-enacted by O.S. 1939, C. 47, Section 26 (1) and amended by O.S. 1941, C. 40, Section 1:**

The Board is given power to allow a municipality to issue debentures to cover a floating indebtedness.

Under the amendment of 1941, it is also provided that a municipality may issue debentures with the approval of the Board, but without the assent of the electors, for retiring debentures which are redeemable before maturity, and raising a sum sufficient to pay off the said debentures.

**Franchise, Granting of—R.S.O. 1937, C. 277, Sections 4, 6 and 8:**

A franchise for the construction of railway, or gas, heat, or light, shall not be granted by a municipality without the approval of the Board, after a hearing.

**Fuel and Food—R.S.O. 1937, C. 266, Section 405 (38):**

By-laws of municipalities may be passed for buying, storing and selling of fuel and food, providing the money therefor, with the approval of the Board.

**Highways—**

R.S.O. 1937, C. 266, Section 468:

A County may abandon a Highway with the approval of the Board.

R.S.O. 1937, C. 266, Section 348 (12):

The Board may appoint one of three arbitrators for the fixing of compensation payable in respect to street widening.

R.S.O. 1937, C. 266, Section 502 (2):

A Municipality may with the approval of the Board, open or establish a highway of less width than 66'.

R.S.O. 1937, C. 270, Section 12:

In lieu of the approval of the interested municipalities, no highway shall be established, laid out, widened, altered, diverted, stopped up or closed in any urban zone or joint urban zone, without the approval of the Board.

**Improvement Districts—Erection of—O.S. 1943, C. 16, Sections 1 and 2.**

**Increased Borrowings By Municipal Councils—R.S.O. 1937, Chapter 266, Section 339 (2):**

Provides with the approval of the Board for an increase in the amount to be borrowed by a Municipal Council in any one year to meet current expenses until taxes are collected.

**Incorporation of Towns in Unorganized Territory—R.S.O. 1937, C. 266, Section 18:**

Subject to Subsection (2) of Section 13 of the same Act.

**Interest Decrease or Increase on Municipal Debentures**—R.S.O. 1937, C. 255, Section 310 (as re-enacted by O.S. 1938, C. 22, Section 6):

Provides for a decrease or increase in the rate of interest on any municipal debentures with the Board's approval.

**Land Subdivision Plans**—R.S.O. 1937, C. 170, Section 85: C. 174, Section 112 and C. 270, as amended by O.S. 1941, C. 55, Section 24:

All Plans of Subdivisions, before registration, must be submitted to and approved by the Board.

**License Fee For Bicycles**—R.S.O. 1937, C. 266, Section 420 (11) as amended by O.S. 1941, C. 35, Section 15 (2):

The fixing of an annual fee for the operation of bicycles in municipalities by residents thereof must be approved by the Board.

**Local Improvements—**

R.S.O. 1937, C. 269, Section 8:

Approval of the Board of Construction By-laws for local improvements.

R.S.O. 1937, C. 269, Section 27 (3):

Fixing of the apportionment of the cost by the Board.

R.S.O. 1937, C. 269, Section 29 (3):

Approval by the Board of a By-law for the opening etc., of lanes.

R.S.O. 1937, C. 269, Section 29 (3):

Provides for the hearing by the Board of Claims for exemption from assessment for the opening, etc., of lanes.

R.S.O. 1937, C. 269, Section 19:

Approval of the Board as to the deviation in the course or location of local improvements.

R.S.O. 1937, C. 269, Section 6:

Hearing by the Board of objections against widening or extension of a street, or construction of a bridge.

R.S.O. 1937, C. 269, Section 18:

A portion of the work may be abandoned with the approval of the Board.

R.S.O. 1937, C. 269, Section 10 (2):

Where petitions are filed against a local improvement work, such objections will be considered by the Board.

**Ontario Municipalities Fund**—R.S.O. 1937, C. 331, as re-enacted by O.S. 1941, C. 35, Section 9:

Disposition of moneys held by a Council in the Ontario Municipalities Fund for educational purposes, with the approval of the Board.

**Parks**—R.S.O. 1937, C. 285, Section 12:

Approval of By-laws setting aside a part of a Park for athletic purposes.

**The Public Utilities Act**—R.S.O. 1937, C. 286, Section 32:

Gives power to a municipality, with the approval of the Board, for disposing of properties purchased for the Public Utilities Commission and not required for public utilities.

**The Public Health Act**—R.S.O. 1937, C. 357, Section 16:

Provides for an application to the Municipal Board for an Order prescribing the manner in which a sewerage project shall be carried on. The Board has power to stop up and close highways, impose such terms and conditions as may seem just and remove restrictions where necessary, and fix compensation to be paid.



**Public School Areas—R.S.O. 1937, C. 357, Section 16:**

The Board has power to appoint a Referee to fix School Areas, and to adopt his Report respecting adjustment of assets and liabilities of several School Sections involved.

**Railways—R.S.O. 1937, C. 259.**

**Redemption of Debentures—R.S.O. 1937, C. 266, Section 305 (15), (d):**  
Approval of notice of

**Repeal of Money By-Laws as to Residue Not Required—R.S.O. 1937, C. 266, Section 311 (2):**

**Restricted Areas—R.S.O. 1937, C. 266, Section 406 (re-enacted O.S. 1941, C. 35, Section 13):**

Approval of By-laws of municipalities prohibiting the use of land and the erection and use of buildings for certain purposes and regulating the cost and the type of construction thereof, which By-laws shall not come into force until approval is granted.

**Retirement of Unmatured Debentures—O.S. 1939, C. 47, Section 26, as amended by O.S. 1941, C. 40, Section 1:**

This amendment to the Ontario Municipal Board Act, gives the Board power to approve of the issue of debentures, without the assent of the electors, for the retirement of debentures which are redeemable before maturity, and of the issue of debentures to pay for the money required for such purposes.

**Sewage and Sewage Disposal Works—R.S.O. 1937, C. 299, Section 101:**

Subsection 12 provides for the stopping up of a highway for the purpose of sewage system, with the approval of the Board, upon an application made to it for such purpose, and imposing terms and conditions.

**Sinking Funds—**

**R.S.O. 1937, C. 266, Section 326:**

Approval of the Board is necessary to the purchase of debentures by a municipality from its Sinking Fund. The total investment of Sinking Funds of a Municipality in its own debentures is limited to 25% of the total fund.

**O.S. 1939, C. 30, Section 18:**

Use of surplus in the Sinking Funds, where there is sufficient to take care of all the debentures.

**O.S. 1939, C. 30, Section 18:**

Authority to a municipality, with the approval of the Board, to dispense with a further levy where the amount in the Sinking Fund is sufficient to take care of the debentures.

**Sterling, Issue of Debentures In—R.S.O. 1937, C. 266, Section 306 (3):**

Debentures may be issued in sterling with the approval of the Board.

**Suburban Area Development Act—R.S.O. 1937, C. 271, Section 6:**

Approval of the Board of an agreement with reference to setting up of a Suburban area development.

**Supervision of Municipalities—R.S.O. 1937, C. 59.**

**Tariff of Board's Fees—R.S.O. 1937, C. 60, Section 107; as re-enacted by Section 26 (3), C. 47, O.S. 1939:**

The fixing by the Board, with the approval of the Lieutenant-Governor-in-Council, of a tariff of fees to be collected by the Board for the performance of its duties.

**Tax Rate—R.S.O. 1937, C. 266, Section 315, Subsection (2):**

A Municipality may levy a sum greater than  $2\frac{1}{2}\%$  on the dollar of the assessed value or properties, with the approval of the Board.

This section provides that a Council may not levy more than 2½ % on the dollar for municipal purposes.

**Telephones—R.S.O. 1937, C. 261:**

Provides for the Board's jurisdiction over municipal and other telephones within the province.

**Towns Erected Into Cities—R.S.O. 1937, C. 266, Section 19 (amended O.S. 1944, C. 39, Section 2):**

The Municipal Board may erect a town having a population of not less than 15,000 into a City and declare the name which it is to bear.

**Township—R.S.O. 1937, C. 266, Section 30:**

Separation, by the Municipal Board, of a junior Township in unorganized territory from a union of Townships.

**Townships Erected Into Cities—R.S.O. 1937, C. 266, Section 19 (amended O.S. 1944, C. 39, Section 2):**

The Municipal Board may erect a township having a population of not less than 25,000 into a City and declare the name which it is to bear.

**Townships, Incorporation of—R.S.O. 1937, C. 266 (re-enacted O.S. 1944, C. 39, Section 3).**

**Townships, Unorganized—R.S.O. 1937, C. 266, Section 426:**

Passing of By-laws by the Council of a Township in an unorganized territory, having a population of not less than 5,000 and which has been declared, by the Order of the Municipal Board, to be a Township, and the erection of such Township or part of it into a Town.

**Validation of Debenture By-laws—R.S.O. 1937, C. 60, Section 64:**

Authority to validate debenture By-laws and to certify the debentures to be issued thereunder; after the issue of the validation Order the By-law is binding upon the Corporation and its validity may not be contested or questioned for any cause whatsoever.

**Villages Erected Into Towns—R.S.O. 1937, C. 266, Section 19: (amended O.S. 1944, C. 39, Section 2):**

The Municipal Board may erect a village having a population of not less than 2,000 into a Town and declare the name which it is to bear.

**Villages, Police—R.S.O. 1937, C. 266, Section 527 (4):**

Approval by the Board of an extension of the boundaries of Police Villages. R.S.O. 1937, C. 266, Section 526 (3):

Approval of the formation of Police Villages.

**Vote of Electors—R.S.O. 1937, C. 60, Section 69 (d):**

The Board may, where the assent of the electors qualified to vote on Money By-laws is required, dispense with the vote of the ratepayers after due enquiry, providing that a Public Hearing is held and that all the members of the Board are unanimous in dispensing with such vote.

**Wards, Division of Cities, etc., Into—R.S.O. 1937, C. 266, Section 44:**

The division of Cities and Towns into Wards, with the approval of the Municipal Board.

**Water Rates, Fixing of—O.S. 1940, C. 20, Section 1:**

The determination by the Board of the application by any municipality to confirm, vary, or fix rates charged or to be charged in connection with water supplied thereto by any other municipality.



**Weigh Scales, and Weighing of Coal—R.S.O. 1937, C. 266, Section 408:**

With the approval of the Municipal Board, and within the limitations, restrictions and under the conditions prescribed by an Order of the Board, By-laws may be passed by municipalities as to the weighing of coal and coke.

**Works Ordered by the Dominion Railway Board, and the Ontario Municipal Board—R.S.O. 1937, C. 266, Section 307:**

As to borrowing of money by a municipality for works ordered by these two Boards.

In addition there is much legislation which comes before the Private Bills Committee, referring particularly to the municipalities asking for such legislation, in which certain matters are referred to the Board for approval.





***ABSTRACT AND SUMMARY***

## DECISIONS OF THE BOARD

### ARBITRATIONS

P.F. B-3360

IN THE MATTER of Section 79 of  
"The Highway Improvement Act"  
(R.S.O. 1937, Chapter 56),

BETWEEN:

Burton R. Robinson

and

Gertrude M. Robinson

Claimants

—and—

His Majesty the King in right of  
the Province of Ontario, represented  
by The Minister of Highways for the  
Province of Ontario,

Respondent.

R. I. Ferguson, Esq. K.C. .... Counsel for Claimants

G. W. Mason, Esq., K.C. .... Counsel for Respondent

### DECISION OF THE BOARD

This is a claim for damages by flooding, arising from the construction of a culvert under Highway Number 21, made by B. R. Robinson and his wife, Gertrude M. Robinson. The claimants purchased Lot 8 in the 1st Concession of Township of Coderich in the County of Essex from George Johnston, in March, 1942, for \$8,000.00, giving in payment therefor a conveyance of a house in Windsor and a Mortgage back for \$3,300.00. The farm is immediately west of Highway Number 21, and extends to the lake. The farms in the vicinity, including this farm, are flat and they, as well as the farms east of the highway, drain towards the lake.

The claimants contend that the water from the road ditch should not be allowed to come on their land, but that the ditch should be deepened so that it could take the water southerly to a creek. In cross-examination the male claimant said that he realized that he could have constructed a ditch through the farm to drain it but he had neither the money nor the time to do this.

After purchasing the farm, claimant planted some fruit trees in the places where some trees had died. He cultivated some of the fields, but claims that his crops were damaged by flooding, to such an extent that he was unable to pay the mortgage interest and, in April, 1945, he gave a Quit Claim Deed to his Mortgagee. He says that, after the Fall rains in 1942, he noticed the flooding. He ploughed a furrow as light as he could with a plough, two or three inches deep, and thought this would take care of the water, but he did not carry this to the gully and the back fields of his farm became flooded and remained covered with water. From this, the water backed up into the low places in his other fields and damaged his crops. He said the lowest part of his farm is shown by the wavy line on the plan, Exhibit Number 10A, filed on his behalf.

Robert W. Code, Ontario Land Surveyor, London, called by the claimants, produced a plan, Exhibit Number 1, showing the claimants' land and the ditch. He said by deepening the ditch, the water could be taken along the road to the creek. He admitted, in cross-examination, that if there were no road, the water from East of the road would flow to the claimants' lands and that the road and the ditches did not bring any more water on their lands.



Benson Sowerby, a farmer living one and one-half miles from Claimants' farm, said that he had often noticed water on this farm and that, in 1944, he helped cut the Fall wheat which was only a partial crop and that this farm, although it had not been cultivated for many years, should produce as good a crop as other farms in the vicinity. He said the road had been widened about four feet and new ditches had been constructed since the road was taken over by the Department of Highways.

For the Respondent, A. F. Flintoft, Ontario Land Surveyor, said that he took the levels on this farm in the Fall of 1944 and started work on the plan, Exhibit 10, in May. He was on the farm in May, 1945. There were no ditches on the farm but there was some water in the ditch at the culvert.

Hugh C. McPherson, Engineer for the Department of Highways, stationed at Goderich, had been in charge of this road since 1934, when it was taken over by the Province. He said the road had not been widened; no new ditches had been constructed; and the only work which had been done was levelling, putting on some new gravel, and cleaning the ditches at the culverts; no cut was made into the fields at any culverts; and that there were culverts every 700 or 800 feet along the road. In 1936, the old 16" culvert was removed because some of the tile were broken and a new 24" culvert put in. The Province uses not less than 24" culverts.

George Johnston, called by the Respondent, said he purchased this farm in 1919. It had been used as pasture land and the buildings had not been occupied. The orchard had not been trimmed for years and he did nothing with it. He repaired the house and lived there for three and one-half years. He tried to cultivate some of the fields and, to drain them, he ploughed furrows five or six inches deep to a gully near the lake. After 3½ years he moved from the farm and rented it as pasture land until March, 1942, when it was purchased by the claimant. There is a swale on the north-west part of the farm. He says that the only time water gave him any trouble was during the Spring freshets and after heavy rains during the Summer and Fall. He says that there is a depression in the field East of the road from which the water drains toward the road and through the culvert to the lake. He said that the water lay on the fields at the back until he put in a furrow to the gully. He said that there were low pockets in the fields but these could be drained by ploughing furrows through to the gully at the back. He said that in 1919 the orchard was in such a condition that he did not think it was worth while to try to save it.

The evidence submitted has not satisfied the Board that any damage has been suffered by the Claimants by reason of the work done on the road by the Department of Highways. The Claim will be dismissed.

The Department shall pay the Board's fee fixed at \$50.00.

DATED at Toronto, this 24th day of July, A.D. 1945.

R. S. COLTER,

Chairman.

W.P. NEAR,

Vice-Chairman.

## ASSESSMENT APPEALS

P.F. B-2525.

IN THE MATTER of Section 84 of "The Assessment Act" (R.S.O. 1937, Chapter 272).

BETWEEN:

The Corporation of the City of Windsor

Appellant

—and—

Ford Motor Company of Canada, Limited

Respondent

(Appeal from Decision of His Honour the County Judge respecting corporation income assessment made by the City of Windsor against Ford Motor Company of Canada, Limited.)

L. R. Cumming ..... Solicitor for Appellant

J. B. Aylesworth, K.C.

G. C. Richards

..... Solicitors for Respondent

## DECISION OF THE BOARD

The Ford Motor Company of Canada, Limited, was incorporated by Letters Patent dated the 18th December, 1911, to take over the assets and liabilities of Ford Motor Company of Canada, Limited, a Company manufacturing and dealing in Ford Motor cars and accessories at the City of Windsor and throughout Canada. The Rights and Powers of the new Company are enumerated in the Letters Patent (Exhibit 4), and included the right and power

- “(a) To purchase, manufacture and place on the market for sale automobiles, parts of automobiles, motors and devices and appliances incident to their construction or operation;
- “(c) To apply for, purchase or otherwise acquire any trade-marks, patents, licenses, concessions and the like conferring any exclusive or non-exclusive or limited right to use, or any secret or other information as to any invention which may seem capable of being used for any of the purposes of the Company, or the acquisition of which may seem calculated directly or indirectly to benefit the Company, and to use, exercise, develop or grant, licenses in respect of or otherwise turn to account the property, rights or information so acquired;
- “(e) Notwithstanding the provision of Section 44 of the said Act, to purchase, take or acquire by original subscription or otherwise, and to hold, sell or otherwise dispose of shares, stock, whether common or preferred, debentures, bonds, and other obligations in any other Company, and to pay for such shares, stock, debentures or bonds, either wholly or partly in cash or wholly or partly in shares, bonds, debentures, or other securities of the Company or otherwise, and to vote all shares owned or held by the Company through such agent or agents as the directors may appoint;
- “(h) To invest and deal with the moneys of the Company not immediately required in such manner as may from time to time be determined;
- “(j) To enter into any arrangements with any government authorities, municipal, local or otherwise, that may seem conducive to the Company's objects, or any of them, and to obtain from any such authority any rights, privileges and concessions which the Company may think it desirable to obtain, and to carry on or exercise and comply with any such arrangements, rights, privileges and concessions;
- “(k) To promote any Company or Companies for the purpose of acquiring or assuming all or any of the property and liabilities of this Company, or for any other purpose which may seem directly or indirectly calculated to benefit this Company, and generally to purchase, take on or lease in exchange, or otherwise acquire any real and personal property, and any rights or privileges which the Company may think necessary or convenient for the purposes of its business;
- “(p) To procure the Company to be registered and recognized in any foreign country, and to designate persons therein to represent the Company, and to accept service on its behalf in any suit or legal proceeding;
- “(q) To make advances to customers or others having dealings with the Company, and to guarantee the performance of contracts by any such persons; The operations of the Company to be carried on throughout the Dominion of Canada and elsewhere.

The place within the Dominion of Canada which is to be the chief place of business of the Company is the Township of Sandwich East, in the Province of Ontario.”

That part of the Township of Sandwich East mentioned as the chief place of business of the Company is now within the City of Windsor.

The Company manufactured Ford motor cars and parts and sold these to persons and corporations, called Ford agents, at wholesale prices. It fixed the price at which the cars and parts were to be sold at retail.

Prior to 1923 the Company also sold cars to brokers and exporters for shipment complete to foreign countries. The cars were boxed and shipped to these brokers and exporters generally at New York.



In 1923, the Company decided that these brokers and exporters were not sufficiently developing the foreign markets for Ford products; that because of the high rates of freight and duties on completed automobiles, the price which had to be charged in those markets was too high and that it would be in the interests of the Company to make a change. Shipping a car "knocked down" would decrease the freight rates, and to perform work and labor on the car within the foreign country would decrease the rate of duty, and the cost of cars in those markets could thus be reduced.

Instead of proceeding under its powers (Article p. Exhibit 4) to have the Company registered and recognized in South Africa and India, there was incorporated in each of those countries a Company known as Ford Motor Company of South Africa Limited and Ford Motor Company of India Limited. The proceedings in the formation of these Companies, the Powers contained in the Charters, and the work performed by the Companies is similar. The head office of the South African Company was at Port Elizabeth and the head office of the Indian Company was at Bombay. The capital stock of the South African Company was £200,000 divided into 200,000 shares of £1 each, afterwards increased to £500,000 divided into 500,000 shares of £1 each. The capital stock of the Indian Company was £25,000 divided into 25,000 shares of £1 each, afterwards increased to £75,000 divided into 75,000 shares of £1 each. In each incorporation the liability is limited.

The objects for which the Companies were incorporated are set out in the "Memorandum and Articles of Association" and include the manufacture, purchase and sale of automobiles; the purchase of trade marks and Patents; and the purchase of land; the purchase and disposal of shares and almost every other business which could be carried on by any Company.

The Charter provided that the business of the Company was to be carried on by the Directors, but that the holders of two-thirds of the issued shares could appoint, dismiss, or change directors or officers at any time by notice in writing to the Company and make regulations declaring who should be entitled to sign cheques, &c., on behalf of the Company. As the evidence with reference to both the South African Company and the Indian Company is similar, the Board will refer particularly to the evidence given on behalf of the South African Company.

The South African Company proceeded to acquire land and a "Notarial Deed of Servitude expressed to be between this Company of the one part and the Council of the Municipality of the City of Port Elizabeth" was approved by the Directors on the 12th December, 1939 (No. 56, ex. 14). Buildings were erected and machinery was installed.

Ford cars and trucks were ordered by the South African Company from the Ford Motor Company of Canada Limited in a knocked-down condition. The South African Company assembled these parts; in some cases constructed the bodies, and painted them, and the cars were sold in a completed condition. The cost of the cars and trucks shipped was charged to the South African Company. The cost of transportation and work done by the South African Company and the duty were added to the cost by the South African Company. Dealers were appointed throughout the country and the cars and trucks after completion were sold by the South African Company to these dealers at wholesale prices.

The Ford Motor Company of Canada Limited held all the issued shares except qualifying shares.

The South African Company carried on its business, held its meetings (Exhibit 14), appointed its officers and declared dividends.

Mr. Aylesworth referred to the following as evidence of control of the Company:

- (1) From time to time Ford Motor Company of Canada Limited would issue instructions for the appointment of certain officers or directors and these instructions would be carried out;
- (2) When the Companies' premises were to be enlarged, the Ford Motor Company of Canada Limited was consulted. In one case that Company did not approve the purchase of certain land and the land was not purchased. Ford Motor Company of Canada Limited approved of the plans for enlarging the building, and engineers of that Company were consulted. Ford of Canada was consulted with reference to the amount to be expended;

- (3) From time to time employees of Ford of Canada are loaned to the subsidiary but those employees were paid by the subsidiary. Also men from the subsidiary were at times sent to Ford of Canada to improve their knowledge of the work to be done by them;
- (4) W. R. Campbell, who lives at Windsor, is the Treasurer of Ford Motor Company of South Africa Limited. He is also President of Ford Motor Company of Canada, Limited. There is also an Assistant Treasurer of Ford Motor Company of South Africa Limited. Letters were written to different Banks giving the names of the persons authorized to sign on behalf of the Company (Exhibit 16). These letters were signed by Ford Motor Company of South Africa Limited. The evidence shows that financial statements were sent to the Ford Motor Company of Canada Limited monthly. Ford Motor Company of Canada Limited from time to time asked for payments by Ford Motor Company of South Africa Limited to Ford Motor Company of Canada Limited on account of indebtedness for cars and parts, and also for payment of Dividends.

Ford Motor Company of Canada Limited was assessed for business as carrying on the business of a manufacturer on all Ford properties owned by it in Windsor, 60% of \$5,284,070.00 or \$3,170,440.00, as well as for other properties occupied for the purposes of its business, and paid the taxes thereon in each of the years 1941-2-3. There is no dispute as to these assessments. There is no dispute as to the amount assessed in 1943, 1942 and 1941 for income received by the Company in 1942, '41 and '40.

In his Judgment allowing the appeal, the Learned County Court Judge referred to the provisions in the Articles of Association, giving certain powers to the holders of two-thirds of the issued shares of the Company by notice in writing to the Company, and particularly those under Section 74:

- (a) Appointment of Director, Managing Directors, Secretary Cashier or other Officer;
- (b) Removal of those officers;
- (c) Fixing the remuneration of those officers;
- (d) Calling a general meeting;
- (e) Making regulations as to the conduct of the business;
- (f) Making regulations as to signing officers;

and he said

"When it is borne in mind that the only holder of two-thirds of the stock must be the Appellant who owns all the stock the completeness of the control of the Appellant is manifest."

Some of these powers were from time to time exercised by the Respondent herein and the learned Judge in his Judgment referred particularly to:

Resolution of March 15, 1929, approving of the action of the Vice-President, instructing South Africa Limited to declare a dividend;

Resolution of April 7, 1930, approving of action of Vice-President in instructing South Africa Limited to cause to be erected premises at a cost not to exceed \$60,000.00;

Resolution of April 24, 1933, approving action of South Africa Limited in granting credit to its dealers not to exceed \$300,000.00;

Resolution of September 18, 1936, directing that the Respondent herein should subscribe for 10,000 shares of stock in South Africa Limited;

Resolution of November 18, 1936, approving of action of its officers in concurring in the recommendation of South Africa Limited providing for an addition to existing premises at a cost of \$100,000.00;

Resolution of February 10, 1938, approving of action of Vice-President, in recommending to South Africa Limited the payment of certain bonuses to employees;

and he also referred to Resolutions of the Directors of South Africa, Limited, reciting requests of the Respondent that certain dividends be declared and concurring in the requests, and he says:



"From these and from many other written documents such as letters and cablegrams as well as from the evidence of Mr. Kew, I am satisfied that in as far as a subsidiary company can carry on business as an agent of its parent company this is a case of such an agency.

"That there is authority for the proposition that one company can act as an agent for another appears to be clear from the Judgment of the Master of the Rolls in Commissioners of Inland Revenue vs. Hanson (1921) 2 K.B. 492."

\* His Honour must have referred to the statement of Lord Sterndale, Master of the Rolls, at Page 503, where he says:

"There may, as has been said by Lord Cozens-Hardy, M.R., be a position such that although there is a legal entity within the principle of Salomon vs. Salomon & Company (1), that legal entity may be acting as the agent of an individual and may really be doing his business and not its own at all. Apart from the technical question of agency it is difficult to see how that could be, but it is conceivable."

In that case, Sansom, who had been carrying on a lumber business, formed his business into a Joint Stock Company with a capital of 2,500 shares of £10 each. 2499 of these shares were allotted to Sansom. No dividends were paid but from time to time loans were made by the Company to Sansom. Eventually the Company was wound up, and Sansom, who was naturally entitled to practically all the assets, was debited with the loans which had been made to him. Sansom, as holder of the majority of the shares, appointed himself as managing director of the Company and managed the business. The Commissioners of Inland Revenue sought to charge Sansom on Income. It was contended that the Company was an agent for Sansom, and that the loans were really payments on account and should be treated as Income. The Commissioners had found that the Company was a properly constituted legal entity; that it had power to make loans; that loans were made to Sansom and that such loans were not part of Sansom's income.

Lord Sterndale, M.R., said:

"You cannot make a loan to a man out of his own business, and therefore that finding seems to me necessarily to negative the first question which the learned Judge wishes to put.

"An agent cannot make a loan to a principal out of the principal's assets; it is not conceivable; it cannot be done."

It is true that the holders of two-thirds of the shares in Ford Motor Company of South Africa Limited are given greater authority than is usual for shareholders, but does that greater authority constitute the shareholders the body that is carrying on the business of Ford Motor Company of South Africa Limited, so that Ford Motor Company of South Africa Limited is the agent of Ford Motor Company of Canada Limited.

An agent is an appointee of the Principal and has only such authority and power as is given to him by his Principal, and the principal is responsible for debts contracted in his name by his agent. Any profits made by the agent for his principal belongs to the principal and is at his disposal at all times. Ford Motor Company of South Africa Limited obtained its powers through the Memorandum and Articles of Association issued under the authority of the Companies Act of South Africa (1892) to seven men who were subscribers for shares in the Company—not from its shareholders. The business of the Company is managed by the Directors (Article 76), not by the Shareholders. The assets belong to the Company, not the shareholders, and the shareholders can take out money only as dividends and after dividends have been declared (Article 82); dividends may be declared only out of profits arising from the business of the Company (Article 83); a declaration of the directors as to the amount of net profits shall be conclusive (Article 85). In addition to this, the shareholders would not be responsible for the debts of the Company. In the opinion of the Board, the finding of the County Judge that the South African Company is the agent of Respondent cannot be sustained.

In his address to the Shareholders of Ford Motor Company of Canada, Limited (Ex. 6—for the year 1941) at page 12 Mr. W. R. Campbell said:

"Remittances for materials supplied by us to subsidiary companies continued with normal regularity, although subject to restrictions under the regulations of foreign exchange control in their respective countries.

"The financial statements of subsidiary companies show an increase of \$2,561,936 during the year in surplus and general reserves, which on December 31st, 1940, amounted to \$7,010,621.

"War conditions have placed an exceptional strain upon the cash resources of subsidiary companies. They have had to make unusually heavy expenditures for materials and labour used in the production of vehicles sold on open account to their respective Governments. This situation should be improved in 1941 by reason of arrangements which have been made to obtain partial advance payments on account of government purchases. These companies must also meet their responsibility for supporting the war efforts of their respective countries by subscriptions to war loans and the payment of taxes on an increasing scale. In view of the difficulty of exporting capital from Canada, subsidiary companies must be prepared to rely upon their own resources to finance their operations. For these reasons they have considered it advisable to retain as additional working capital all of their net earnings for the year."

By its Letters Patent, Ford Motor Company of Canada Limited was authorized:

- (1) To carry on its operations throughout the Dominion of Canada and elsewhere:

and:

- (2) To procure the Company to be registered and recognized in any foreign country and to designate persons therein to represent the Company and to accept service on its behalf in any suit or legal proceedings. (Letters Patent (p. 7) ).

The Company did not apply to have itself registered and recognized in either South Africa or India. Had it done so, it would have been liable for its debts and obligations in respect to the business carried on by it in those countries. Lord Sarn-dale, M.R., in *Commissioners of Inland Revenue v. Sansom*, 2 K.B.D., 492, at p. 500 said:

"Now the great reason why so many people form their businesses into limited companies and others invest their money in them is in order that they may be under no personal liability in respect of the transactions of those companies, and that is a perfectly legitimate object, as was decided by the House of Lords in *Salomon v. Salomon & Company A.C. 22*."

Ford Motor Company of South Africa Limited is separate entity. It was created to carry on its business in South Africa, not the business of Ford Motor Company of Canada Limited, because at that time Ford Motor Company of Canada Limited had no business in South Africa. It carried on its business through its directors, in pursuance of its Powers granted to it by Section 76 of the Memorandum and Articles of Association. It did not confine its operations to the purchase of Ford cars and parts from Ford of Canada. It purchased other cars, trucks, and tractors from other companies in England and the United States and when it could purchase parts from others, at a lower price, it purchased them. It assembled the parts that were used to make the chassis of a Ford car. It purchased the materials necessary to construct the bodies, either from Ford of Canada or others. It constructed the bodies and completed them. In its dealing with Ford of Canada it was dealt with by that Company as any other purchasers were.

Notwithstanding the fact that the Respondent, as shareholders, had authority to dismiss officers or directors on notice in writing, and appoint other officers and directors, those officers and directors when so appointed became officers and directors of Ford Motor Company of South Africa Limited, and carried on the business of that Company. In the Corporation Income Tax cases, *City of Toronto and Aluminium Company of Canada Limited*, 1943, O.W.N. 107, 1944, O.R. 66; *City of Toronto and Russell Industries*, 1941, O.R. 44, and all other decisions, the majority of shareholders had authority to appoint the Directors, but it was held that such authority did not constitute the carrying on of the business of the Company by the shareholders. In all those cases, it was held that the dividends declared by the Company were not income derived from the business of the Company which held all the shares and were assessable under the provisions of Section 9 of the Assessment Act.



The income of the Respondent sought to be assessed by the Appellant was paid to the Respondent as dividends declared by Ford Motor Company of South Africa Limited out of profits made by that Company from its business carried on in South Africa. None of these profits could be taken by Ford Motor Company of Canada Limited without some action being taken by Officers of Ford Motor Company of South Africa Limited and they did not belong to the Respondent until declared as dividends and paid by the Officers of Ford of South Africa to the Respondent as dividends declared.

Section 8 of the Assessment Act provides:

"Irrespective of any assessment of land under this Act, every person occupying or using land for the purpose of any business mentioned or described in this section shall be assessed for a sum to be called "business assessment" to be computed by reference to the assessed value of the land so occupied or used by him, as follows:"

The Respondent was assessed for a sum "called business assessment" for 60% of the assessed value of the land occupied in Windsor for the purposes of its business. Counsel for the Respondent contends that that business assessment includes the occupation of the land so assessed (1st) for the purpose of carrying on the business of Ford Motor Company of South Africa Limited in South Africa, because the Respondent, by increasing its plant in Windsor to manufacture goods ordered by Ford Motor Company of South Africa Limited (for which that Company was to pay), (2nd) advising Ford Motor Company of South Africa Limited (for which advice that Company was not asked to pay), and (3rd) appointing officers and directors of the Company and advising those officers and directors; and that the dividends received were income "from the business for which it has been assessed for a sum called business assessment".

The Board finds that such a contention cannot be upheld and that the dividends for which the Respondent has been assessed by the Appellant are dividends declared by Ford Motor Company of South Africa Limited and paid to the Respondent out of the profits of the business carried on by Ford Motor Company of South Africa Limited in South Africa and "is income not derived from the business in respect of which the Respondent is assessable under Section 8 of the Assessment Act." (Sec. 9, 1 B).

The Board further finds that Ford Motor Company of Canada Limited does not carry on the business of the Ford Motor Company of South Africa Limited and that Ford Motor Company of South Africa is not an agent of the Respondent.

These findings apply also to dividends received by the Respondent from the shares which it holds in Ford Motor Company of India Limited.

Counsel for the Respondent contended that (1) the assessments were illegally made and (2) that there is no appeal from the decision of the County Court Judge and asked that the argument of Mr. Carson in City of Windsor v. Hiram Walker-Gooderham and Worts Limited be applied in this case. In that case this Board held that there was the right of appeal by the City of Windsor and that on the appeal the Board could, if necessary, open the whole question of assessment so that the proper assessment might be made. Therefore the contention on both (1) and (2) is overruled.

The Board finds that the Respondent, in addition to the income for which the Judge has held it was properly assessed, received in 1941, \$877,215.42 and in 1942, \$989,368.16 income not derived from the business in respect of which it was assessable under Section 8 of the Assessment Act, and that it was properly assessed in 1942 for \$877,215.42 received in 1941 and in 1943 for \$989,568.16 received in 1942. The appeal is therefore allowed.

The Respondent shall pay the costs of the Appellant to be taxed by the proper taxing officer at Toronto on the Supreme Court scale and shall also pay the Board's fee fixed at \$300.00.

Judgment accordingly.

DATED at Toronto this 24th day of July, A.D. 1945.

R. S. COLTER,  
Chairman.

W. P. NEAR,  
Vice-Chairman.

P.F. B-2526 and  
P.F. B-2527

IN THE MATTER of Section 84 of "The Assessment Act" (R.S.O.  
1937, Chapter 272)

BETWEEN:

The Corporation of the City of Windsor

Appellant

—and—

Hiram Walker-Gooderham & Worts, Limited,

and

Subsidiaries Holding Company, Limited,

Respondents.

(Appeal from decision of His Honour the County Judge respecting corporation income assessment made by the City of Windsor against Hiram Walker-Gooderham & Worts, Limited, and Subsidiaries Holding Company, Limited.)

Lorne R. Cumming, Esq. .... Solicitor for Appellant

C. F. H. Carson, Esq. K.C.

Paul J. G. Kidd, Esq.

..... Solicitors for Respondents

#### DECISION OF THE BOARD

This is an appeal by the Corporation of the City of Windsor from the decision of His Honour J. J. Coughlin, Senior Judge of the County Court of the County of Essex, allowing the appeal by the Respondents herein against the assessment for Income for the years 1941, 1942 and 1943. It was agreed that the evidence as taken before the Judge was to be used, as applicable, in each case.

The Respondent, Hiram Walker-Gooderham & Worts, Limited, as shown by the Chart, Page 2 of Exhibit 45, is the owner of 100% of the shares of the Respondent, Subsidiaries Holding Company, Limited, 100% of the shares of sixteen companies in Great Britain, 100% of the shares in four Ontario companies, 25.8% of the shares of Canadian Industrial Alcohol Company, Limited (Hiram Walker & Sons, Ltd. own 25.5% of the shares of that company, giving control.), which Company owns 100% of the shares of five other companies in Canada.

The Respondent, Subsidiaries Holding Company, Limited, owns 100% of the shares of five United States companies and 99.1% of the shares of another United States Company.

All of these Subsidiaries of Hiram Walker-Gooderham & Worts, Limited, except Subsidiaries Holding Company, Limited, are in the business of manufacture or sale, or both, of Spirits of all kinds.

To understand the scope of the operation of the Respondents, a great mass of evidence was produced, but one of the difficulties in understanding that evidence is that the witness, Hatch, so often used the words "we" and "the Company" without definitely stating whether he is referring to one of the Respondents or one of the subsidiaries. This arose by reason of the fact that he held office in, or was a director of, not only the Respondent, Hiram Walker-Gooderham & Worts, Limited, but also in at least seven of the subsidiaries.

Hiram Walker & Sons, Limited, is and has since 1858 been a manufacturer of liquor.

On December 31, 1926, Hiram Walker Limited was incorporated with a capital stock of 400,000 shares without nominal or par value with, amongst others, the following purposes and objects:

- (a) 1. To purchase or otherwise acquire, hold, sell or otherwise dispose of stock, bonds, debentures or other securities of any other corporation or company;



- (d) To take part in the management, supervision or control of the business or operations of any company or undertaking and for that purpose to appoint and remunerate any directors, accountants or other experts or agents, and to investigate and examine or to employ experts to investigate and examine into the condition, prospects, value, character and circumstances of any undertakings and generally of any assets, property or rights;

On the 5th January, 1927, a Prospectus (Exhibit 25) was issued for the sale of 160,000 shares of Hiram Walker Limited at \$25.00 per share, stating that, upon the financing, the Company would own the entire Capital Stock of Hiram Walker & Sons, Limited, and showing the Balance sheet of the Company as follows:

Assets	
Investment in Shares of Hiram Walker & Sons, Limited .....	\$14,000,000.
Liabilities	
Bankers' Advances .....	\$4,000,000.
Capital Stock, 400,000 Shares	
No Par Value .....	\$10,000,000.
	<u>\$14,000,000.</u>

The sale of the 160,000 shares paid the Bankers' advances.

On the 19th November, 1927, Supplementary Letters Patent were issued changing the name from Hiram Walker, Limited, to Hiram Walker-Gooderham & Worts, Limited, and increasing the Capital Stock from 400,000 shares to 750,000 shares without nominal or par value. The Company at that time acquired all the Stock, being 200,000 shares of Gooderham & Worts Limited and paid therefor 200,000 shares of the newly authorized shares. These 200,000 shares, although of no par value, were credited in the Books of the Company at \$25.00 per share, making \$5,000,000.

Shortly afterwards, 60,000 of the newly authorized shares were sold at \$50.00 each—\$3,000,000.

On the 13th May, 1928, second Supplementary Letters Patent were issued, subdividing the 750,000 shares into 2,250,000 shares of no par value and increasing the Capital Stock to 3,500,000 shares of no par value. After this division, there would be 1,980,000 of the 3,500,000 shares outstanding. 660,000 of these outstanding shares were sold at \$15.00 per share for \$9,900,000.00.

On 31st March, 1932, third Supplementary Letters Patent were issued, converting the 3,500,000 authorized shares into 875,000 cumulative dividend redeemable preference shares of no par value, redeemable at \$20.00 per share, and 875,000 common shares. 660,000 of each class of stock had been issued. Within three years, 200,000 of the 660,000 preference shares had been bought on the market at a cost of \$1,908,367.13, or \$9.05 per share. These shares had been sold at \$20.00 per share so there was a profit of \$2,074,632.87.

On December 16, 1938, 215,000 of the preference shares were offered for sale at \$20.00 per share and 100,000 were sold for \$2,000,000.00.

Previous to 1935 a claim had been made by the United States Government against Hiram Walker & Sons Limited and Gooderham & Worts Limited for about \$19,000,000 for tax and duty on liquor said to have been shipped to the United States during prohibition in that Country. Hiram Walker-Gooderham & Worts, Limited, owned all the shares in these Companies, against which the claim was made, and the Witness, Hatch, said that his Company feared that some action might be taken against the American Companies, the shares of which were owned by the Hiram Walker-Gooderham & Worts Limited, and Hatch explained "that they decided that the thing to do was to get the shares of those United States subsidiaries into the hands of a Company in Canada which had not been in existence during the period that the claim covered". Subsidiaries Holding Company, Limited, was incorporated on the 18th October, 1935, with a Capital Stock of \$3,000,000.00, divided into 30,000 shares of \$100.00 each, for the following purposes:

- (a) To underwrite, subscribe for, purchase or otherwise acquire and hold, &c, stock, shares, &c.
- (b) To take part in the management, &c.

All shares held by Hiram Walker-Gooderham & Worts, Limited, in American Companies, were transferred to the new Company, the consideration being 25,990 shares in the new company.

The claim was later settled for \$1,000,000.00, by making a small payment on account and the collection by the United States Government of an extra 20c per gallon duty on liquor exported to the United States by the subsidiaries.

Hiram Walker Distilleries Inc. operated a Distillery in the United States, the shares of which were owned by Hiram Walker-Gooderham & Worts Limited, in 1936 this Company issued and sold \$8,000,000 of 10 year 4 1/4 % convertible debentures. These debentures were guaranteed by Hiram Walker-Gooderham & Worts, Limited. All but \$3,747,000.00 of these debentures were redeemed by the Company by 1941 when a new issue of \$15,000,000. serial debentures of Hiram Walker & Sons Distilleries Inc., guaranteed by Hiram Walker-Gooderham & Worts Limited, was issued. Of this issue \$2,000,000 was paid by December 31, 1943. These transactions are shown, but it is not shown whether all payments were made by Hiram Walker & Sons Distilleries Inc., which Company was supposed to receive the amount derived from the sale of the debentures, or what, if any, profits were made directly by Hiram Walker-Gooderham & Worts, Limited, in the matter. The money received from the sale of these debentures was for the purposes of the American Company, but, in Exhibit 47, the \$8,000,000 and the \$15,000,000 are accounted for by Hiram Walker-Gooderham & Worts, Limited, as Loan Capital.

Exhibit 48 was filed to show that, between January 17th, 1927, and August 31st, 1938, very substantial loans by banks were made to Hiram Walker-Gooderham & Worts Limited. The evidence shows that many loans were made by Hiram Walker-Gooderham & Worts, Limited, to subsidiaries and it was explained that, in many instances, Hiram Walker-Gooderham & Worts, Limited, could borrow from the banks at a lower rate than could the subsidiaries.

As explained by Mr. Carson, these transactions were shown, not for the purpose of showing that the Parent Companies were carrying on the business of the subsidiaries but that they were carrying on the business of buying and selling and holding shares, and loaning money to their subsidiaries to assist them in their operations.

In considering the Excerpts from the Minutes of Hiram Walker-Gooderham & Worts Limited meetings, it appears that the Financial Records placed before the shareholders are the Consolidated Balance Sheets of the Parent Companies and all of the subsidiaries, and the Bank Balances and all other assets of the subsidiaries are spoken of as if they were the assets of the Parent Companies. The Shareholders and Officers and Directors at those meetings do not take into consideration the fact that the assets, and even the bank balances, are the property of the subsidiaries until they are paid to the shareholders as Dividends. Each subsidiary was treated as a separate entity. Its directors conducted its operations; it had its own Profit and Loss Statements and Balance Sheets; it made its own contracts, sales and purchases: But the Parent Companies issued a Profit and Loss Statement, consolidating the returns of the operating subsidiaries.

Hiram Walker-Gooderham & Worts Limited also purchased from time to time all the shares of sixteen operating Companies in Great Britain, two other Companies in Canada, and controls more than 50 % of the shares in Canadian Industrial Alcohol Company, Limited, which said Company owns 100 % of the shares in four Canadian Companies and one Company in Great Britain. The present holdings of shares in the different Companies is shown in Chart 1, page 2, of Exhibit 45.

The Officers and Directors of Hiram Walker-Gooderham & Worts, Limited, are as follows.

Officers: H. C. Hatch  
Howard R. Walton  
T. H. Gibbons  
Fletcher Ruark  
W. G. Cook  
H. O. C. Palmer  
B. E. Ford

Pres. and Chairman of the Board  
Vice-President  
Vice-President  
Secretary  
Assistant Secretary  
Treasurer  
Comptroller



Directors: H. C. Hatch  
T. H. Gibbons  
Howard R. Walton  
F. K. Morrow  
J. F. Lash, K.C.  
E. D. Gooderham  
Geo. T. Chisholm  
Leigh M. McCarthy  
R. A. McKinlay  
B. E. Ford

The Officers and Directors of Subsidiaries Holding Company Limited are as follows:

Officers:	Fletcher Ruark	President
	H. O. C. Palmer	Vice-President
	W. G. Cook	Secretary and Treasurer
	W. J. Miller	Assistant Secretary
	Fred J. Cook	Assistant Treasurer

Directors: Fletcher Ruark  
H. O. C. Palmer  
W. G. Cook  
W. J. Miller  
Fred J. Cook

H. C. Hatch is Chairman of Board  
of Directors of:

Gooderham & Worts Limited;  
Hiram Walker & Sons Grain  
Corporation Limited;  
Hiram Walker & Sons Inc.;  
Associated Distillers Inc.

a Director of:

Hiram Walker & Sons (Scotland)  
Limited;  
Destilleries Hiram Walker &  
Sons (Argentina) S. A.;  
Canadian Industrial Alcohol  
Company Limited.

President of:

Hiram Walker & Sons Grain  
Corporation Limited.

H. R. Walton is President of:

Hiram Walker & Sons Grain  
Corporation Limited.

Vice-President of

Hiram Walker-Gooderham &  
Worts Limited.

Director of:

Hiram Walker-Gooderham &  
Worts, Limited;  
Gooderham & Worts, Limited;  
James Barclay & Company Ltd.;  
Hiram Walker & Sons Grain  
Corporation Limited.

Hiram Walker & Sons, Limited, is the owner of land and buildings shown on Exhibit 59, and occupies all of the said buildings, except 23A (marked in red on the plan) for the purposes of its business, and is assessed for business taxation thereon. The building numbered 23 is the main office of the Company. Building 23A is a two-storey addition to the main office and is connected thereto by a corridor. There is an entrance to Building 23A from the south but the door is marked "Subsidiaries Holding Company Limited—Private—Use Main Entrance"—with a hand pointing easterly to the main entrance to building Number 23.

On the 1st day of January, 1936, Hiram Walker & Sons Limited leased to Hiram Walker-Gooderham & Worts Limited the ground floor in building 23A for one year, the lessee to pay business tax and all other taxes levied in respect of "the personal property, business or income of the lessee". The lessees were to hold as monthly tenants after the expiry of the lease.

On the 1st day of January, 1939, Hiram Walker-Gooderham & Worts, Limited, sublet to Subsidiaries Holding Company, Limited, "the four ground floor offices on the west side of the entrance on Sandwich Street to the new office building of Hiram Walker & Sons Limited" for one year. The lessee covenanted to pay

"as the lesser may direct, as and by way of rent for the demised premises during the term hereby granted, the same proportion of the municipal taxes and charges assessed against the building of which the demised premises form a part, or against the Lessor and/or Hiram Walker & Sons Limited on account thereof, as the floor area of the demised premises bears to the whole floor area of the said building.

"The Lessee covenants with the Lessor to pay business tax and all other taxes, rates and charges levied in respect of the personal property, business or income of the Lessee as and when the same become due and payable."

The lease also provided:

"And it is hereby agreed by and between the parties hereto, that, upon the determination of this lease by effluxion of time, a tenancy from year to year shall not be created by implication of law, but the Lessee shall be deemed to be a monthly tenant only at the rental and on the terms and conditions herein set out, except as to length of tenancy.

"The Lessee agrees with the Lessor that so long as any part of the demised premises is not actually required for the use and occupation of the Lessee, the Lessor may use and occupy such portion in which event the rental payable hereunder shall be adjusted accordingly."

Exhibit 56 is a plan of the ground floor of building 23A. The four offices "hatched" are the offices leased to Subsidiaries Holding Company, Limited. It should be noted that, although the vault is "hatched", it is not mentioned in the lease.

Section 4 of the Assessment Act provides:

"All real property in Ontario and all income derived, whether within or out of Ontario, by any corporation, or received in Ontario on behalf of any corporation, shall be liable to taxation, subject to the following exemptions."

Section 8 of the Assessment Act provides:

"(1) Irrespective of any assessment of land under this Act, every person occupying or using land for the purpose of any business mentioned or described in this section shall be assessed for a sum to be called "business assessment" to be computed by reference to the assessed value of the land so occupied or used by him, as follows:

"(e) Every person carrying on the business of a wholesale merchant, of an insurance company, a loan company or a trust company, as defined by this Act, or of an express company carrying on business on or in connection with a railway or steamboats or sailing or other vessels or of a land company, or of a loaning land corporation, or of a bank or a banker, or of any other financial business for a sum equal to seventy-five per centum of the said assessed value.

"(g) Every person practising or carrying on business as a barrister, solicitor, notary public, conveyancer, physician, surgeon, oculist, aurist, medical electrician, dentist, veterinarian, civil, mining, consulting, mechanical or electrical engineer, surveyor, contractor, advertising agent, private detective, employment agent, accountant, assignee, auditor, osteopath, chiropractor, masagist, architect and, subject to sub-section 8, every person carrying on a financial or commercial business or any other business as agent, for a sum equal to fifty per centum of the said assessed value; but where a person belonging to any class mentioned in this clause occupies or uses land partly for the purposes of his business and partly as a residence thirty per centum of the assessed value of the land occupied or used by him shall for the purpose of the business assessment be taken to be the full assessed value of the land so occupied or used.

"(k) Every person carrying on the business of a photographer or of a theatre, concert hall, or skating rink, or other place of amusement, or of a boarding stable, or a livery, or the letting of vehicles or other property for hire, or of a restaurant, eating house, or other house of public entertainment, or of a hotel or any business not before in this section or in clause 1 specially mentioned, for a sum equal to twenty-five per centum of the assessed value.



Section 9 of the Assessment Act provides:

"9 (1) Subject to the exemptions provided for in sections 4 and 8,—

(a) every corporation not liable to business assessment under section 8 shall be assessed in respect of income;

(b) every corporation although liable to business assessment under section 8 shall also be assessed in respect of any income not derived from the business in respect of which it is assessable under that section.

"(2) The income to be assessed shall be the income received during the year ending on the 31st day of December then last past."

The Respondent, Subsidiaries Holding Company, was assessed for business as agency under (g) of Section 8, subsection (1), for 50 % of the assessed value of the four rooms in Number 23A, and the Respondent, Hiram Walker-Gooderham & Worts, Limited, was assessed for business as office under the same sub-section for 50 % of the assessed value of the balance of the ground floor of 23A.

The Assessment Commissioner, Mr. Green, said that, when he visited the premises for the purpose of making the assessment upon which taxes for 1941, 1942 and 1943 would be levied, he was shown through the building and was told that Subsidiaries Holding Company Limited was occupying the four offices and he assessed that Company as "agency" for 50 % of the assessed value of that part of the building. He was told that Hiram Walker-Gooderham & Worts, Limited, was occupying the balance of the offices, and he assessed that Company for business purposes as "office" for 50 % of the assessed value of those offices.

The following business taxes on those assessments were paid by the Company in 1941, 1942 and 1943:

**Hiram Walker-Gooderham & Worts Limited**

1941 .....	\$557.57
1942 .....	\$593.60
1943 .....	\$600.40

**Subsidiaries Holding Company, Limited**

1941 .....	\$178.04
1942 .....	\$182.60
1943 .....	\$182.60

Early in each of the years, 1941, 1942, and 1943, the Respondents filed with the Assessment Commissioner Corporation Income Tax Return (Exhibits 1, 2, 3, 4, 5 and 6) showing the income of each Company for the previous year and deducting the amount of that income because they were assessed for business in Windsor.

On the 24th June, 1943, the Assessment Commissioner wrote to each of the Respondents (Exhibits 77 and 78), stating that the returns filed showed income to August 31st in each year and asking for a Return showing the income received to December 31st in each of the years 1940, 1941, and 1942. Further Returns (Exhibits 7, 8, 9, 10, 11 and 12), with copies of the Annual Accounts, as audited (Exhibits 13, 14, 15, 16, 17 and 18), of each of the Respondents for the years 1940, 1941 and 1942, were filed August 26th, 1943. On September 1st, 1943, the Assessment Commissioner wrote to the City Clerk of Windsor, reporting the omission to assess Hiram Walker-Gooderham & Worts, Limited, as follows:

1941 .....	\$6,397,960.26	Income received in 1940.
1942 .....	\$5,552,724.66	Income received in 1941.

and the omission to assess Subsidiaries Holding Limited:

1941 .....	\$2,281,000.00	Income received in 1940.
1942 .....	\$3,271,000.00	Income received in 1941.

and asking that the said assessments be entered on the proper rolls.

The City of Windsor Assessment and Collector's Department use mechanical methods in the preparation of the Rolls (Section 104, sub-section 3 of the Assessment Act) and in each year separate sheets for Assessment of Land, Business and Income have been compiled, bound in book form, and delivered to the Collector.

In each of the years, 1941, 1942 and 1943, a by-law was passed, fixing the tax rate and in each of those years the rate was the same.

No by-law under the provisions of Section 123 of the Assessment Act had been passed prior to July 20th, 1943, when By-law Number 425 was passed, providing: that every person liable to assessment in respect of Income should furnish to the Assessment Commissioner a Statutory Declaration showing the Income received by that person during the year ending on the 31st December then last past; for the preparation of a special Roll and the completion thereof; for the collection of the taxes due; and for the addition of 4% to the amount remaining unpaid after the 1st day of October of the year in which the Roll is prepared.

In the 1943 Assessment Roll, W. W. Green, Assessment Commissioner, assessed:

**Hiram Walker-Gooderham & Worts, Limited**

For income received in 1942 ..... \$7,971,422.26

**Subsidiaries Holding Company, Limited**

For income received in 1942 ..... \$3,719,085.00

The Returns made by the Companies show the income received up to the 31st August in each of the years 1940, 1941 and 1942. Mr. Hatch said that the Companies' financial year ended August 31st and that it would be impossible to show the amount of income up to December 31st in each year.

Mr. Carson contended that, by reason of the actions of the employees of the Appellants, the Respondents have been illegally assessed. The Board finds that, notwithstanding anything improper or illegal which might have been done or omitted by the Municipality or its Officers in making the assessments, the appeal before the Board is in the nature of a new trial (Section 78, sub-section 2) and the Board has power to decide not only as "to the amount at which the property in question shall be assessed, but also all questions as to whether any persons or things are liable to assessment or exempt from assessment under the provisions of this Act" (Section 84, sub-section 5).

The Learned Judge has found "The place in Windsor designated as the head office of the appellant (Hiram Walker-Gooderham & Worts Limited) is part of the general office building of Hiram Walker & Sons, Limited. It consists of five rooms plus vault and corridors, having an area of 1,271 square feet" and "The only part of the Appellant's said head office used wholly and exclusively for the Appellant's purposes is the vault where its securities, vouchers and private documents are kept".

There is nothing either in the evidence or in the exhibits to show that any part of those premises were designated or even used as the head office of Hiram Walker-Gooderham & Worts, Limited. There is nothing to show that the vault was wholly and exclusively used for the appellant's purposes.

The evidence, page 252, from line 4, reads as follows:

"MR. CUMMING: Q. Just a few more questions, Mr. Hatch, as to the physical arrangements of the office. It was touched on briefly yesterday. I see here a copy of Exhibit 56 which is a plan of the ground floor of the building 23A. Can you advise me whether the officers of Hiram Walker-Gooderham & Worts Limited or any of them have their offices in those premises?

A. I can advise you none of them do.

Q. None of them do?

HIS HONOUR: In what premises?

MR. CUMMING: In the premises shown on Exhibit—

WITNESS: 23A.

HIS HONOUR: You mean the office—

MR. CUMMING: Exhibit 56.

HIS HONOUR: The office building, it is.

MR. CUMMING: The main office.

WITNESS: No, this is the main office. The main office, as I told you yesterday, is down here. This is the new office, the ground floor of the new office.



Q. These are the premises covered by the lease by Hiram Walker-Gooderham & Worts Limited from Hiram Walker & Sons Limited, the entire ground floor of this building 23A, as I understand it. That is right is it?

HIS HONOUR: What was your question again?

WITNESS: He is asking me, Your Honour, if any of the officers of Hiram Walker-Gooderham & Worts Limited occupy any of these premises and my answer is no, they don't.

MR. CARSON: Q. That is the premises shown on Exhibit 56?

A. Yes.

HIS HONOUR: Where are your offices then?

A. All right, if you will show me the other plan—

MR. CARSON: Exhibit 59, I think it is.

WITNESS: That is it, Your Honour (indicating). You remember yesterday I said this is Sandwich Street and this is the property between Sandwich Street and the river and I explained to you yesterday that building 23 is the old original office and building 23A was the building put on some twenty years ago or thereabouts. The property covered by the lease is 23A and the officers of Hiram Walker-Gooderham & Worts Limited have their offices in 23 which is adjoining it by corridor and so on. That part there (indicating), the part outlined in red here.

HIS HONOUR: Yes. The floor area of Hiram Walker-Gooderham & Worts Limited—

WITNESS: That is in this portion that is outlined in red.

HIS HONOUR: Q. And you say that none of the officers of the company which has the lease have their offices in the property leased?

A. None, no.

Q. Why have you them leased?

A. Well, other people who do work for them are in there, sir.

MR. CUMMING: Q. Well, I think you said, to be quite fair, that these offices shown on this plan, Exhibit 54—

A. 56.

Q. 56, are occupied by the accounting and clerical staffs of one or more of the various subsidiary companies?

A. I said that they were occupied—I gave you the three occupancies.

Q. Yes, the three types?

A. Three types of people. I said the auditors of the company occupy them for about three months of the year.

Q. Yes?

A. That the legal department, that is Mr. Lash when he comes up here, utilizes them; that the A-2's were compiled in there, the underwriters sent people up there that occupied these offices. That in addition they are occupied by employees of subsidiaries who do work from time to time, who do work for Hiram Walker-Gooderham & Worts Limited.

Q. By employees of subsidiary companies?

A. That is right.

Q. Not Subsidiaries Holding?

A. That is right.

Q. And would you attempt to give the Court any division as to the time, or length of time by months or weeks when you could say that it is exclusively occupied by the company or is it ever exclusively occupied?

A. It is not exclusively occupied by the company.

Q. It is not exclusively occupied by—

A. No.

Q. By Hiram Walker-Gooderham & Worts Limited. And can you say of your own knowledge—

HIS HONOUR: Can you do any better on that than that, except the allocation set out in the—

MR. CUMMING: I don't know. I think if we knew at the time we made that business assessment what we know now as to the actual use of those offices, we might have had a little different idea—the assessor might have had a little different idea—I am not quite so sure in their involved method—

WITNESS: Perhaps I should say if the assessor in '43 had come along and had said "We are going to come and assess the office Mr. Walton sits in right there", we might have made our point too, Mr. Cumming.

Q. From a very practical point of view I think you are right. Now you agree with me, Mr. Hatch, that by no means are all the books of record, particularly accounting books of record of Hiram Walker-Gooderham & Worts kept in these particular premises?

A. I think they are.

Q. You say they are?

A. I think so.

Q. All books of accounting record?

A. I think so. These are big vaults. I can remember back when that lease was given that one of the reasons Mr. Palmer chose that premises was because of the vault accommodation.

Q. I concede perhaps that the Minute Book and records are but what about your ordinary books of record?

A. They are all in there.

Q. Cheque books and bank books and all those?

A. They are all in there.

Q. Are they worked on in there?

A. No, there are no desks. I mean they are kept in there at night.

Q. Just kept in there at night?

A. Yes.

Q. Now are you personally familiar with the use that Subsidiaries Holding Company Limited make of the four western offices and the particular vault that they have?

A. Yes, the same remarks apply there.

Q. Yes, none of their officers have their offices in there?

A. Mr. Ruark—who are the other officers—I have lost my—

Q. There is the list. Mr. Ruark, Mr. Palmer?

A. No, none of those men have their offices in there.

Q. None of the officers of Subsidiaries Holding have their offices in there?

A. No.

Q. And they have in fact private offices in another building?

A. In 23, yes.



The Head Office of Hiram Walker-Gooderham & Worts, Limited, is "Walkerville, Ontario" (now Windsor). There is no definite address. A few of the meetings of the Company are shown to have been held "at the Head Office of the Company, Walkerville"; some were held at the Prince Edward Hotel, Windsor, but nearly all were held at different places in the City of Toronto. Some, at least, of the officers and directors of Hiram Walker-Gooderham & Worts, Limited, and of Subsidiaries Holding Company, Limited, have offices in Building Number 23, the head office of Hiram Walker & Sons, Limited, but whether they occupy those offices as officers and directors of either of the Respondents; as officers or directors of the so-called subsidiaries, whose employees occupy the ground floor at building Number 23A, or as officers or directors of Hiram Walker & Sons, Limited, is not disclosed. No officer or director of either of the Respondents occupies, and none of the Directors' meetings were held in, any part of the ground floor at 23A. Neither of the Respondents had any employees or office furniture. Hatch said that some work was done for Hiram Walker-Gooderham & Worts, Limited, by the employees of the subsidiaries. Such work would naturally be given them by one of the officers or directors but there is no evidence showing whether he was acting as an officer or director of Hiram Walker-Gooderham & Worts, Limited, or of one of the so-called subsidiaries. He also said that some of the copies of A-2 (Exhibit 42), as well as Minute Books and records of a confidential nature of Hiram Walker-Gooderham & Worts, Limited, were stored in the vaults of 23A. In his evidence he said that there was vault space in the main office building Number 23, where he and other officers of the Parent Companies and the so-called subsidiaries had their offices. Why such "records of a confidential" nature of Hiram Walker-Gooderham & Worts, Limited, should be stored in vaults adjoining offices occupied by clerks and stenographers of other companies, who must have access to those vaults, is hard to understand.

Both Counsel argued at length as to the meaning of "carrying on business".

Mr. Carson contended that, by reason of the extensive activities of the Respondent involving millions of dollars, it is carrying on a business and argued that that business could not be carried on without occupying premises. As to the meaning of "carrying on business" he referred to:

Commissioners of Inland Revenue v  
Korean Syndicate, 1921 3 K.B., p. 258, and  
South Behar Railway Company v  
Commissioners of Inland Revenue, 1925, A.C., p. 476.

In the Korean case it was held that the Defendants who had acquired a mining concession and had leased it to an agent, who was to work the Concession and pay the Company royalties, was carrying on a business so that it became taxable under the Finance Act of England. Lord Sterndale held that the Company had been carrying on a business and that it has continued the business by receiving the profits from the Concession in which it retained an interest. He said (p. 272):

"In my opinion the effect of that agreement is that it is a carrying out of the object which the Syndicate undertook to attain, and which is mentioned in sub-clause 1 of clause 3 of memorandum which I have already read, of acquiring a concession and working, exploiting and turning the same to account, the same words as are used in the agreement of February 7, 1905. That is not in any way like the case of a person who holds certain investments and merely draws the interest from them, or of an owner of mines who simply leases them in consideration of the payment to him of royalties."

In the South Behar Railway case the facts and decision were very similar. He also referred to Commissioners of Inland Revenue v Westleigh Estates, 1924, 1 K.B., p. 390. In that case the Executors formed a Joint Stock Company to carry on the mercantile business of the deceased. It was held that the Company was carrying on a business.

He referred to an Article by Howard Stikeman in Canadian Bar Review, February, 1942, in which he says:

"The term 'carrying on business' does not contemplate action in affairs; all that is required, other factors being the same, is some positive attitude to the undertakings in hand. A Holding Company, for example, is certainly carrying on business although the activity involved may be negligible, by the fact that it regularly accepts the receipt of dividends or interest as income."

However, in *Hatch v Minister of National Revenue*, 1938, Exch. Ct. Rep., p. 208, where Trinity Securities, Limited, a Company in which H. C. Hatch owned all the shares (except qualifying shares), operated a breeding stable, and dealt in securities turned over to it by Hatch, Mr. Justice Angers, at p. 223, said:

"I am satisfied that Trinity Securities, Limited, did not carry on two separate businesses and that the investment of its funds was not in itself a business. The only business exercised by the company was the operation of its breeding farm and, as an adjunct, its racing stable. Mere investment for investment's sake is not a business."

Mr. Cumming referred to several cases heard by this Board and the Judge-ments on the appeals in those cases, and also to *Smith v Anderson*, 15 Chy. Div. 247, in which case James L. J., at page 276, said:

"Then supposing that what is to be done here is to be done by the trustees, is what the trustees are to do under this deed the carrying on a business? In my opinion, nothing that is to be done under this deed by the trustees comes within the ordinary meaning of "business", any more than what is done by the trustees of a marriage settlement who have large properties vested in them, and who have very extensive powers of disposing of the investments, changing the investments, and selling them and re-investing in other investments, according to their discretion and judgment, with or without the consent of their cestuis que trust. That is not a business."

Gret, L.J., in the same case, at page 279, said:

"They were joined together for the purpose of once for all investing certain money which was delivered into their hands, and not for the purpose of obtaining gain from a repetition of investments. In other words, they were not associated together for the purpose of speculating in shares. That was not their business."

Cotton, L.J., at page 283, said:

"Clause 18 provides that under certain circumstances the securities may be sold, and then by clause 20 they may be reinvested. If it appeared that the real object of the deed was that the trustees should speculate in investments, even though confined to this particular class, the case would have stood in a very different position."

and on the same page:

"In my opinion that is not a deed providing for carrying on a business within the meaning of the Act, it is a deed providing for the holding trust property, with such provisions only as are necessary to enable that to be conveniently done. I am of opinion, therefore, that there is no carrying on business within the meaning of the Act."

and:

"They may do it for the purpose of profit, and most persons when they invest their money do it for the purpose of profit, that is to say, they expect to get a profit in the shape of dividends and probably also expect that the investment will go up and will produce them a profit when hereafter they may wish to realize. But, in my opinion, what must be shown is that the association by themselves or by their agents carry on a business. Now, here how can that be said?"

and on page 284, referring to the meetings held, he said:

"The only business done at them was to receive and consider a report from the trustees on the condition and affairs of the trust, to appoint auditors to audit the accounts, and to elect new trustees to fill up vacancies. It is impossible, in my opinion, to say that the certificate holders are by themselves in any way carrying on any business by reason of what is done at these meetings."

If the object of the Respondents had been to speculate in shares for the purpose of profit, their activities could be classed as carrying on a business; the profit (if any is made by purchasing when the market is low and selling when the market is high) would be a profit from that business. However, it is not the contention that the Respondents' business was to speculate in shares, not even in shares of Distillery



Companies, and, if such a contention were advanced, the Board would hold that that was not the activity carried on. The main activity of both Respondents has been the purchase as an investment of shares of Distillery Companies and the holding of these shares. They are, and are described by Mr. Carson and Mr. Hatch as, holding companies, and although they do from time to time loan money to or become security for loans made to their so-called subsidiaries, they are not in the loaning of money business and do not loan to other than their so-called subsidiaries. They do not manage their subsidiaries, although through the Reports of the Directors of the so-called subsidiaries, they consider those Reports. Each has a head office at Windsor but the location of neither head office is described. Neither used or occupied the building leased by Hiram Walker & Sons, Limited, to Hiram Walker Gooderham & Worts, Limited, for which it has been assessed for business.

In *Russell Industries v Toronto*, it was claimed by the appellant that, at Number 207 Weston Road S., Toronto, it was carrying on the business of acquiring, holding, lending upon, and dealing in securities of all kinds; that it held all or the controlling interest in shares of three so-called subsidiaries; that it was therefore assessable for business and that the dividends received by it were not assessable as Income. It was shown that the Company had no other business, that it had rented two rooms at 207 Western Road, S., from a subsidiary; that that was the address of its head office and that it kept its books and held its meetings at that address and there received reports from committees, and elected its officers. The Board there held that the Company was not carrying on a business at those premises and was assessable for the Income received.

In *re International Metal Industries, Limited, v The City of Toronto, 1940, O.R., p. 271*, the facts were similar. The appellant owned and controlled several subsidiaries, and had rented a room in a building in which one of those subsidiaries was carrying on its manufacturing business. The appellant was not a manufacturer but claimed that its business was the investment of its capital in shares of the subsidiaries and the management of those subsidiaries. The room was occupied by the Canadian General Manager of the appellant who was also President of the Canadian subsidiary Companies. The books and records of the appellant were kept in that room and its meetings were held there. It was held that the appellant was not occupying and using that office for the purpose of a business.

In this case the Respondents say that they are carrying on a business, that their business is not managing and controlling their subsidiaries, but is the investment of their shareholders' money in shares of Distillery Companies, and making a profit for those shareholders by receiving and disbursing the dividends received from the subsidiaries; that they are occupying and using the ground floor of the building Number 23A for the purpose of that business; and that they are assessable for business assessment on those premises.

After careful consideration of the evidence and the Exhibits filed and the very able argument of Counsel heard, the Board finds:

1. That the Respondents were not during any of the years in question occupying or using the offices at 23A; that they should not have been assessed for business at those premises; and that the business taxes paid by them, as follows:

**Hiram Walker-Gooderham & Worts, Limited**

1941 .....	\$557.57
1942 .....	\$593.60
1943 .....	\$600.40
Total .....	<u>\$1,751.57</u>

and

**Subsidiaries Holding Company, Limited**

1941 .....	\$178.04
1942 .....	\$182.60
1943 .....	\$182.60
Total .....	<u>\$543.24</u>

should be repaid to them by the Municipality.

2. Even if it could be held that the Respondents were occupying and using the offices at 23A, and the purpose for which they were so occupying and using those premises could be said to be the carrying on of a business, the dividends and other Income received by them and hereafter set out were not received by them from that business.

3. That the application by the appellants to have the assessment of the Respondents for the years 1941, 1942, and 1943 re-opened should be and is hereby granted.

4. That under the provisions of Section 4, Sub-section 18, of the Assessment Act the Respondent, Hiram Walker-Gooderham & Worts, Limited, should not be assessed for the amount of dividends received by it from Subsidiaries Holding Company Limited.

5. That the expenses mentioned in Exhibits 13, 14, and 15 should be divided proportionately between the total Income received by Hiram Walker-Gooderham & Worts, Limited, and the balance left after deducting the dividends received from Subsidiaries Holding Company, Limited, (In re Wallace Reality Company, Limited, 1930 S.C.R., 387).

6. That the Respondents should be assessed as follows:

#### Hiram Walker-Gooderham & Worts Limited

1941, Income received in 1940.....		\$6,426,459.45
Dividends from Subsidiaries Holding Co. Ltd. ....		\$2,652,000.00
Income .....		\$3,774,459.45
Deduct proportionate share of expenses .....	\$37,809.15	
Less business tax to be refunded .....	\$ 557.57	\$ 37,251.58
Assessable income .....		\$3,737,207.87
Statutory Exemption .....		\$ 1,500.00
Taxable income .....		\$3,735,707.87
1942. Income received in 1941 .....		\$5,607,511.32
Dividends from Subsidiaries Holding Co. Ltd. ....		\$2,990,000.00
Income .....		\$2,617,511.32
Deduct proportionate share of expenses .....	\$27,965.61	
Less business tax to be refunded .....	\$ 593.60	\$ 27,372.01
Assessable income .....		\$2,590,139.31
Statutory Exemption .....		\$ 1,500.00
Taxable income .....		\$2,588,639.31
1943. Income received in 1942 .....		\$8,051,795.11
Dividends from Subsidiaries Holding Co. Ltd. ....		\$3,549,000.00
Income .....		\$4,502,795.11
Deduct proportionate share of expenses .....	\$30,756.38	
Less business tax to be refunded .....	\$ 600.40	\$ 30,155.98
Assessable Income .....		\$4,472,639.13
Statutory Exemption .....		\$ 1,500.00
Taxable income .....		\$4,471,139.13



**Subsidiaries Holding Company, Limited**

1941. Income received in 1940 .....		\$2,923,791.72
Expenses .....	\$641.34	
Less business tax		
to be refunded .....	178.04	463.30
Assessable income .....		\$2,923,328.42
Statutory Exemption .....		1,500.00
Taxable Income .....		\$2,921,828.42
1942. Income received in 1941 .....		\$3,608,329.70
Expenses .....	\$260.27	
Less business tax		
to be refunded .....	182.60	77.67
Assessable income .....		\$3,608,252.03
Statutory Exemption .....		1,500.00
Taxable income .....		\$3,606,752.03
1943. Income received in 1942 .....		\$3,842,091.30
Expenses .....	\$31,493.47	
Less business tax		
to be refunded .....	182.60	31,310.87
Assessable income .....		\$3,810,780.43
Statutory Exemption .....		1,500.00
Taxable income .....		\$3,809,280.43

and that the Assessment Rolls for Income of the Appellant should be amended accordingly.

Each Respondent shall pay one-half of the costs of the Appellant to be taxed by the Taxing Officer at Toronto, and each shall pay \$200.00, being one-half the Board's fee fixed at \$400.00.

Judgment accordingly.

DATED at Toronto the Twenty-fourth Day of July, A.D., 1945.

R. S. COLTER,  
Chairman

W. P. NEAR,  
Vice-Chairman

P.F. B-2994

IN THE MATTER of Section 84 of "The Assessment Act", (R.S.O. 1937, Chapter 272),

AND IN THE MATTER of Section 125 of the said Act, subsection (1), (d).

BETWEEN:

TEMISKAMING REAL ESTATE, LIMITED,

Appellant,

—AND—

THE CORPORATION OF THE TOWNSHIP OF TECK,

Respondent.

(Cancellation or reduction of taxes payable in the year 1943 on business assessment made in the year 1942 respecting certain property known as the "Park Lane Hotel", erected on Lot Number 12 and the south half of Lots Number 10, Plan M 32, Temiskaming, in the Township of Teck (Kirkland Lake) ).

S. A. Coldbeck, Esq. .... Solicitor for the Appellant  
L. A. Lillico, Esq. .... Solicitor for the Respondent

#### DECISION OF THE BOARD

This is an appeal by Temiskaming Real Estate Limited from the decision of His Honour Judge G. H. Hayward who had dismissed a similar appeal.

The appeal is for a reduction in taxes payable in 1943 on Business Assessment made in 1942 under Section 125 of "The Assessment Act", Clause 1, (d), in respect of the business carried on in the premises known as the Park Lane Hotel, Kirkland Lake. The appeal is not against the assessment nor the levy but is for the cancellation or reduction of the taxes, and came before this Board for Hearing at a special sitting held on the 11th day of January, 1945, at the Township Hall in Kirkland Lake.

In August 1942, the Assessor had assessed the Park Lane Hotel to the owners Max and Mary Greenberg and at Mr. Greenberg's direction assessed for business tax the "Teck Hotel Company, Limited", being the name used, it was said, by the Greenbergs in operating the said hotel.

Bruce Williams, President of Temiskaming Real Estate Limited, a company incorporated September 17, 1942, stated that this company purchased the Park Lane Hotel October 19th, 1942, with adjustments made as of October 31st, 1942. Mr. Williams had told the Assistant Assessor to change the assessment to Temiskaming Real Estate, Limited, and the Assessor had appealed to the Court of Revision to have this change made; the appeal was heard November 26, 1942, and was granted by the Court of Revision. Mr. Williams did not appear in connection with this appeal.

Mr. Williams stated before the Board that Walscott Securities, Limited, who were the 2nd mortgagees had foreclosed and had negotiated with one Desgroseilliers to lease the hotel and operate the same; that the lease was dated September 26 to take effect October 1st and that Desgroseilliers did take possession on October 10th, 1942. The Witness stated he saw the lease signed and saw the copies when returned fully signed, but the original copy is apparently lost. Subsequently a verbal agreement was made altering the terms of the lease by which no rent was to be paid until January 1st, 1943. Mr. Williams stated that Temiskaming Real Estate Limited took over the property on the understanding that Desgroseilliers would operate the hotel until a suitable purchaser could be found. Desgroseilliers insisted on a option to purchase. About June 1st, 1943, the property was sold to Princess Hotel Limited, under an agreement to deposit in the bank, monthly, one-twelfth of the annual taxes for the remainder of the year 1943.



The Appellant made application to the Township of Teck on December 16th, 1943, for cancellation of business tax for the year, and this application came before the Court of Revision December 30th, 1943. The decision of the Court of Revision refused the application and the Appellant then appealed to the District Judge. This appeal was heard March 27th, 1944, and judgment given that the application did not lie and dismissing the appeal accordingly.

The Temiskaming Real Estate Limited, is still in existence but has no further interest in the Park Lane Hotel, according to Witness Williams. Mr. Williams stated he did not make further appeal in 1943 until he would know whether the appellant company would operate the hotel during the year 1943.

His Honour Judge Hayward found as a fact that the Appellant, Temiskaming Real Estate, Limited, was carrying on the business of the Park Lane Hotel from November 1st to December 31st, 1942, and was properly assessed for business tax for the year 1943. This Board agrees with and confirms this decision.

The Appellant is asking for the cancellation of or reduction of taxes payable in 1943 and not for the year in which the assessment was made. (See Section 125 of "The Assessment Act" 1, (d) "for business, who has not carried on such business for the whole year in which the assessment was made"). This Board, therefore, agrees with and confirms His Honour, Judge Hayward's decision that the application does not lie and the appeal must therefore be dismissed.

The Appellant having paid the Board fee of \$25.00, there will be no further or other costs allowed.

DATED at Toronto this 8th day of February, A.D. 1945.

R. S. COLTER,  
Chairman.

W. P. NEAR,  
Vice-Chairman.

P.F. B-3249

IN THE MATTER of Section 84 of "The Assessment Act" (R.S.O. 1937, Chapter 272)

BETWEEN:

The Richmond Bay Company, Limited

Appellant

—and—

The Corporation of the City of Toronto

Respondent

W. Zimmerman, Esq., K.C. .... Counsel for the Appellant

F. A. A. Campbell, Esq., K.C. .... Counsel for the Respondent

### DECISION OF THE BOARD

This is an appeal by the Richmond Bay Company, Limited, from the decision of one of the Judges of the County Court of the County of York; wherein he reduced the assessment on the building at 372 Bay Street, Toronto, known as Sterling Tower, from \$530,000.00 to \$520,000.00. The Appellant asks that the assessment on the building be reduced to \$450,000.00.

The building was erected in 1928 and was completed in 1929; the first assessment of \$530,000.00 of the completed building was made in 1929, for taxation in 1930. There has been no change in building assessment until this year. It is a 21 storey office building and has at all times been maintained in first class condition. It is not completely modern.

For the Appellant, Mr. Forsey Page, an architect, said that he had examined this building and the Victory and Northern Ontario buildings, and compared them. In his opinion, the Victory building, which had a content of 1,425,051 cubic feet, was a more modern building, and was assessed at 36.3c per cubic foot. The Northern Ontario Building, which had a cubic foot content of 1,629,640, was assessed at 32c per cubic foot; while the building in question, which he considered had a cubic foot content of 1,425,051 cubic feet, was assessed at 36.5c per cubic foot. Mr. V. Edwards figured the cubic foot content of the building in question as 1,429,989 or 4,738 cubic feet more than that given by Mr. Page. If Mr. Edwards' figures are correct, the assessment per cubic foot is 36.3c, the same as that on the Victory Building. He did not place a value on the building but, in cross-examination, he said that, if materials could be obtained, it would cost 55c per cubic foot to build, and that depreciation at 2½ % per year should commence as soon as the building was completed. Clifford J. Dick, who audited the accounts of the Company, said that the vacancies were practically nil, but that in the years 1941-2-3 and 4 there was a net loss in each year. He allowed a depreciation of \$21,089.36 in 1944 on the following valuation:

Building .....	\$574,596.53
Heating and plumbing .....	\$ 69,374.97
Elevators .....	\$ 99,801.60
Total .....	\$743,773.10

In his Profit and Loss Account he allowed interest on the Bond Mortgage at 6½ %. \$42,218.19, and if such were not allowed, the profit would have been \$39,865.85. The insurance carried on the building and fixtures in 1944 was \$798,000.00.

For the defence, H. A. Wickett, a building contractor, estimated that the cost of erection of the building today would be 53c per cubic foot and said that the value of the building today is \$572,400.00. In his opinion, in an office building such as this, no depreciation should be allowed for the first five years.

Mr. V. Edwards valued the building today at \$589,870.46 and stated that the building added that value to the land. He estimated the building at 1,429,989 cubic feet and, in his opinion, the cost would be 55c per cubic foot today. He allowed 2½ % depreciation for ten years, and said that he would not allow depreciation for the first five years in a building such as this. He described the building and



its advantages, such as location, light, type of construction and repair. He also compared this building with the Victory Building and the Northern Ontario Building and said that, in his opinion, the building in question was more valuable, had a better location, and better light for the offices.

This building has an excellent location, corner of Bay and Richmond streets. It has full exposure on two sides, with a lane at the rear, and on the South it has full exposure with the exception of the first three floors. It is in the A class, there being few buildings in Toronto to equal it in construction and appearance and only two which surpass it.

The evidence for the Appellant consisted of comparison of assessments of two buildings not so well situated and the income. These are two matters which must be considered by the Board, but only two.

The evidence for the Respondent consisted of a valuation of the building by taking today's cost of construction, depreciated by subtracting  $2\frac{1}{2}\%$  of cost per year after the first five years, and also of a valuation placed on the building by a competent and experienced realtor, at the amount which the building added to the value of the land. This is a matter which must be considered by the Board in fixing the value for assessment purposes.

In the opinion of the Board, value should carry more weight than either comparison of assessments or income.

Another matter to be considered is that, when an assessment has been made by a competent assessor, it should not be lightly interfered with.

This building was assessed by the Assessment Commissioner for Toronto at \$530,000.00. The assessment was affirmed by the Court of Revision. The County Judge, on the evidence produced before him, reduced the assessment to \$520,000.00. The evidence before the Board does not justify a further reduction.

The appeal will, therefore, be dismissed.

The Appellant, having paid the Board's fee fixed at \$25.00, there will be no further order as to costs.

DATED AT TORONTO the 28th day of March, A.D., 1945.

R. S. COLTER, Chairman

W. P. Near, Vice-chairman

P.F. B-3314

IN THE MATTER of Section 84 of "The Assessment Act" (R.S.O.  
1937, Chapter 272)

BETWEEN:

Barret Montfort

Appellant

—and—

The Corporation of the City of Toronto

Respondent

Mrs. B. G. Gibson ..... Counsel for the Appellant

F. A. A. Campbell, Esq., K.C. .... Counsel for the Respondent

### DECISION OF THE BOARD

This is an appeal by Barret Montfort from the Judgment of His Honour Judge Barton, dismissing an appeal by the Appellant from the decision by the Court of Revision which reduced the assessments of lands at the south-west corner of York and Adelaide streets as follows:

2' 9" x 90' 6" to \$350.00 per foot  
43' 2" x 104' 6" to \$350.00 per foot  
25' x 104' 6" to \$400.00 per foot  
20' x 104' 3" to \$600.00 per foot

on part of Lot 9 on the West side of York Street, and

63' 3" x 90' 6" to \$350.00 per foot

on part of Lot 9 on the west side of York Street.

George H. Dinsmore, Real Estate expert, called by the Appellant, compared the assessment herein with the assessments of other vacant land in the vicinity to show that the purchase price paid for other lands sold in the vicinity was about 54 or 55% of the assessment, while the purchase price of the lands in question is 46% of the assessment as reduced by the Court of Revision. He also contended that the property at the south-west corner of Richmond and York Street was more valuable than the land in question and was assessed at a lower rate. He said that, in his opinion, the land on the west side of York Street was of less value than that on the east side because the land on the east side had been improved and that no development had been made on the west side in fifteen years. He stated that the income on the land was \$1,800.00 per year, which would not pay the expenses and suggested that the assessments should be reduced to:

Corner 20'	@ \$450.00 per foot .....	\$9,000.00
The next 25' x 104' 6"	@ \$325.00 per foot .....	\$8,125.00
The next 43' x 104' 6"	@ \$300.00 per foot .....	\$12,950.00
The next 66' x 90' 6"	@ \$275.00 per foot .....	\$18,150.00
Total .....		\$48,225.00

For the Respondent, Vernon Edwards said that, at the present time, these lands cannot be developed but, in his opinion, they were almost as valuable as lands on the east side; that they are more valuable than the lands farther north and the values on York Street increased from Richmond Street towards King Street. In his opinion, from sales in the vicinity, he valued the lands as follows:

Corner property 45'	@ \$500.00 per foot .....	\$22,800.00
The next 45' @ \$400.00 per foot .....		\$18,366.00
The next 63' 3¼" @ \$375.00 per foot .....		\$23,726.66
Total .....		\$65,717.66

The property was purchased by the Appellant in May, 1944, in two parcels from different estates, the corner property having a frontage of 90' on York Street at \$20,500.00 or about \$225.00 per foot, while the inside property having a frontage of 64' 8" was purchased at \$7,903.00 or about \$124.00 per foot. The total purchase price was \$28,403.00. When Mr. Dinsmore, witness for the Appellant, suggested an assessment of \$48,225.00 on this property, it must be admitted that the sale price on some of these down town properties bears very little evidence of real value.

In his evidence, Mr. Dinsmore did not place an actual value on these lands. He suggested that the assessment be \$48,225.00. On the other hand, Mr. Edwards said that, in his opinion, the actual value is \$65,717.66. During cross-examination, Mr. Dinsmore said: "The value of vacant land is what you can get for it". This is not the true test for assessment. The Statute provides that land shall be assessed at its actual value and, in determining what is actual value, many principles must be taken into consideration. Each case must stand on its own evidence, but one principle that must be followed is that a valuation arrived at honestly by a competent Assessor is not lightly to be interfered with. That the Assessment Commissioners of Toronto are competent is not denied.

In this case, evidence has been given as to the assessments of adjacent properties, and those assessments seem to be uniform.

After careful consideration of the evidence, the Board is unable to find that the assessments, as found by the Court of Revision and confirmed by His Honour the County Judge, are not correct, and the appeal accordingly is dismissed.

The Appellant having paid the Board's fee fixed at \$25.00, there will be no further Order as to costs.

DATED at Toronto the 28th day of March, A.D., 1945.

R. S. COLTER,  
Chairman

W. P. NEAR,  
Vice-Chairman



IN THE MATTER of Section 84 of "The Assessment Act" (R.S.O. 1937, C. 272).

BETWEEN:

The Corporation of the City of Toronto,	Appellant,
and	
The Governors of the University of Toronto	
and	
Business Properties Limited,	Respondents

(Appeal from decision of His Honour Judge Barton, in respect to assessment of premises at 415 Yonge Street, in the City of Toronto, occupied by the Respondent, the Governors of the University of Toronto and by Eaton Girls' Club, and owned by the Respondent, Business Properties Limited.)

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J. P. Kent, Esq., K.C. ....	Solicitor for Appellant
H. Cassels, Esq., K.C.,	Solicitor for Governors of University of Toronto
J. D. Arnup, Esq. ....	Solicitor for Business Properties Limited

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#### DECISION OF THE BOARD

This is an appeal by the Corporation of the City of Toronto from the Judgment of His Honour Judge Barton allowing, in part, an appeal by the University of Toronto from the decision of the Court of Revision confirming the assessment of Real Property at 415 Yonge St., Toronto, owned by Business Properties Limited and leased to the Governors of the University of Toronto.

The building is owned by Business Properties Limited, a wholly owned subsidiary of T. Eaton Co., Ltd. Two stores with basements, facing on Yonge Street, a part of the building occupied by Canadian Broadcasting Corporation, and a part of the third floor occupied by the caretaker, were separately assessed. The balance of the building was occupied by The Margaret Eaton School and The Eaton Girls' Club.

The Margaret Eaton School was, prior to 1941, an institution the purpose of which was the physical and health education of girls, and the premises used by it consisted of Lecture Rooms, Libraries, Swimming Pool, Lounges, a cafeteria and all conveniences necessary for the purposes of the school.

The Eaton Girls' Club was formed to provide activities for the physical, intellectual and spiritual betterment of female employees of The T. Eaton Company, Ltd. A fee of \$3.00 per year was paid by active members to be used toward the payment of the expenses. All deficits of the Club were paid out of a fund set up by the Company and known as the Sir John Eaton Memorial fund.

Early in 1941, it was proposed that the Margaret Eaton School should be merged with the University of Toronto and, on May 22, 1941, R. Y. Eaton, the President of the T. Eaton Company, Ltd., the owners of all the shares in Business Properties Limited wrote a letter (Exhibit 1) to the President of the University, assuring him of the willingness of those concerned to permit the merger and to grant to the University "the day-time use of the present school premises and facilities on the same basis with regard to operating expenses as are now in effect with the Margaret Eaton School, namely: 30% of the cost of Hydro power and one-half of the City water rates for the School and Hall premises, a total of approximately \$300 per year, and to maintain in reasonable repair the equipment now contained therein which is to be used for the purposes of this course.

On the 1st of July, 1941, a lease between Business Properties Limited and The Governors of the University of Toronto of the whole premises "situate at the south-east corner of Yonge Street and McGill Street, having a frontage on Yonge

Street of Sixty-eight feet (68') more or less and a depth along McGill Street of One Hundred and Ninety-eight feet (198') more or less and width in the rear of One Hundred and Thirty-nine (139') more or less which said premises are commonly known as civic number 413A-415 Yonge Street, excepting thereout and therefrom those store premises fronting on Yonge Street, situate on the ground or main floor of said premises and at the north-west corner thereof and being now known as 413A and 413B Yonge Street, and those parts of the main, second and third floors of said demised premises comprised in and known as The Margaret Eaton Hall and that part of the third floor of the demised premises now partitioned off and occupied by the janitor as an apartment", for the term of five years, at a rental of \$1.00 per year, subject to the payment by the Lessee of 30% of the Electric rates and 50% of the water rates charged in connection with the premises and subject to the payment of all taxes, rates dues and assessments whatsoever, whether municipal, parliamentary or otherwise now charged or hereafter to be charged, assessed or levied upon or in respect to the demised premises or the activities or business to be carried on thereon including the Lessee's business tax (if any).

The lease also provided that "The Lessee further undertakes not at any time to allow or permit the leased premises or any part thereof to be used by any person or persons other than as part of and solely in connection with the activities of the Physical and Health Education Department of the University of Toronto with or without consideration therefor without first obtaining the consent in writing of the Lessor."

There is nothing in the lease limiting the Lessee to "the day-time use of the premises".

On July 5th, 1941, the Bursar of the University wrote a letter (Exhibit 3) to the Eaton Girls' Club, advising it that it was at liberty to use available portions of the premises including equipment, at such times as the University was not using them until further notice and stating:

"As we shall not require the use of the premises in the evenings and on Saturday afternoons after the times set out below respectively you will be free to make use of the premises until further notice during every evening of each week and every Saturday afternoon after the times respectively specified below:

Monday	5 P.M.	Thursday	5 P.M.
Tuesday	5 P.M.	Friday	5 P.M. excepting the swimming pool where the time will be 10.30 P.M.
Wednesday	6.30 P.M.	Saturday	1 P.M.

all times mentioned being according to the time in effect in the City of Toronto from time to time."

The premises leased to the Governors of the University consist of 34,771 sq. feet and the evidence shows that this was used as follows:

25,638 sq. feet used by University in day-time and by the Girls' Club in the evening.

2,072 sq. feet used by the University exclusively.

7,061 sq. feet used by the Club exclusively.

The assessment in question was as follows:

Name of Tenant or Occupant—	Board of Governors, University of Toronto School of Physical and Health Education.
Name of Owner	— Business Properties Limited.
Actual value of land	— \$98,858.00
Value of Building	— \$40,000.00 — \$138,858.00

The University claimed exemption under the University of Toronto Act, R.S.O. 1937, Chapter 372, Sec. 15 (1). and The Assessment Act, R.S.O. 1937, Chapter 272, Sec. 4 (3). The Court of Revision dismissed the appeal and on appeal to the County Judge it was held that under the provisions of The University Act, R.S.O. 1937, Chapter 372, Sec. 15 (1), the interest of the University was not taxable and he allowed the appeal, but held that the Eaton Girls' Club was the

user of one-half of the premises and that Club should be assessed for fifty per cent of the assessment.

From this finding the Appellant appealed to this Board, and claimed that the University should be liable for taxation on the whole assessment.

The University of Toronto Act (R.S.O. 1937, Chapter 372, Sec. 15 (1) ) provides:

"The property real and personal vested in the Board shall not be liable to taxation for provincial, municipal or school purposes, and shall be exempt from every description of taxation; but except as mentioned in subsection 2 the interest of every lessee and occupant of real property vested in the Board shall be liable to taxation."

The Assessment Act (R.S.O. 1937, Chapter 272, Sec. 4 (3) ) provides: "4.

"All real property in Ontario and all income derived whether within or out of Ontario, by any corporation, or received in Ontario on behalf of any corporation, shall be liable to taxation, subject to the following exemptions:

(3) The buildings and grounds of and attached to or otherwise bona fide used in connection with and for the purposes of a university, high school, public or separate school, whether vested in a trustee or otherwise, so long as such buildings and grounds are actually used and occupied by such institution, but not if otherwise occupied."

It is not even suggested that there was any ulterior motive on the part of either the Lessor or the Lessee in the execution of the lease. The Margaret Eaton School was one eminently qualified to be merged with the Department of Health and Physical Education of the University and the premises provided every facility for the continuation of those studies by pupils of the University which has not yet provided, in its own buildings, proper premises for those studies by female students.

It is true that, at the date of the lease and up to the present time, the University has not required the continuous use of all the rooms in the building, nor any use of some of those rooms, but the University is the lessee of the whole of the premises, and out of a total of 34,771 square feet the University uses 27,710 square feet for its purposes. It does not use that area every hour of the day and night and because it says to the Eaton Girls' Club or any other Club, or organization:

"You are at liberty until further notice to use, for the purpose of your Club, available portions of our premises at the southeast corner of Yonge and McGill Streets, Toronto, formerly occupied by The Margaret Eaton School including the equipment at present in such premises and any that may be placed there by you from time to time at such times as we are not using all of the premises for the purpose of the Physical and Health Education Department of the University, it being understood that you will not commit any breach of the terms of our lease of the premises.

As we shall not require the use of the premises in the evenings and on Saturday afternoons after the times set out below respectively you will be free to make use of the premises until further notice during every evening of each week and every Saturday afternoon after the times respectively specified below:

Monday	5 P.M.	Thursday	5 P.M.
Tuesday	5 P.M.	Friday	5 P. M. excepting the swimming pool where the time will be 10.30 P.M.
Wednesday	6.30 P.M.	Saturday	1 P.M.

all times mentioned being according to the time in effect in the City of Toronto from time to time."

should it be held that it is not in occupation of that area?

And because there are some rooms in the basement and elsewhere in the premises, which are not required for the purposes of the University at the present



time, and those rooms are used by the Girls' Club, should it be held that the University is not in occupation of those rooms under its lease?

Exhibit 3 gives to Eaton Girls' Club the right to use the premises at such times as the University is not using them for the purpose of Physical and Health Education, and mentions the times when they will not be in use for such purpose. This is not a lease. It is a license or permission to use the premises only when not required by the University, by an organization which has objects somewhat similar to the objects of the Department for which the premises were leased by the University, namely; the physical, intellectual and spiritual betterment of girls. The premises had been and still are equipped for that one purpose.

The University of Toronto, although it is controlled by the Governors, is to a great extent maintained through Public and Private grants and donations and the decision of the Governors to allow the use of its facilities by associations, properly organized and controlled, should, in the opinion of the Board, be most highly commended. Notwithstanding this opinion, the Board must decide whether the City is legally entitled to assess and collect taxes on these premises.

In delivering his judgment in *Re City of Ottawa and Grey Nuns*, 29 O.L.R., 568, at p. 573, the Honourable the Chief Justice referred to *Salem Lyceum v City of Salem*, 1891, 154 Mass. 15, 17: "If the principal occupation is . . . for those purposes" (i.e., for the purposes for which the plaintiff was incorporated), "occasional and incidental use for other purposes might not render it liable to taxation". This statement was quoted with approval by Morton, J., in delivering the judgment of the Supreme Judicial Court of Massachusetts, *Phillis Academy Trustees v Inhabitants of Andover* (1900), 175 Mass. 118, at p. 126, who spoke of it as "recognizing that it is or may be the dominant purpose which gives character to the occupation;" and in that view I agree.

In *Ottawa Young Men's Christian Association v City of Ottawa*, 29 O.L.R., 574, a new building was being erected and the question to be decided was whether the building was subject to taxation during the course of construction. The Chief Justice, in delivering the Judgment of the Court, said:

"In order that the buildings and land shall be exempt from taxation they must be "occupied by and used for the purposes of the association." That they were in 1909 used for the purposes of the association I have no doubt; but were they "occupied by the association"? In the popular sense of the word "occupied" they were unoccupied until the buildings were made the "headquarters" of the association; but that would, I think, be too narrow a meaning to give to the word as it is used in sec. 11. Occupation does not necessarily involve residence; an enclosed field used in connection with a residence on other land would not be unoccupied, although no one lived there, and I have no doubt that the land of the association was occupied by it within the meaning of sec. 11. But were the buildings occupied by it? They were being used for the purposes of the association, as I have said—i.e., in getting them ready for the transfer to them of the "headquarters" of the respondents—and, upon the whole, I have come to the conclusion that they were also in that way occupied by the association."

The Memorandum, Division of Space, Exhibit 6, shows that some of the rooms were used exclusively by the Eaton Girls' Club. The word "exclusively" is hardly application. The Exhibit refers to the exclusive use by the Girls' Club of 1,798 square feet of lockers and locker space. These locker rooms are an adjunct of the Swimming Pool and Showers, and, according to the evidence, some of the lockers are used by the Girls' Club. The four basement rooms, shown to be used exclusively by the Girls' Club are a part of the premises, perhaps not necessary for University purposes, but a necessary part of the premises. The "Cafeteria" is a large room on the third floor, not at the present time necessary for University purposes, but a necessary part of the premises. No value of the premises, said to be used by Eaton Girls' Club has been proven before the Board, and the Board could not, under any circumstances, on the evidence, even if it were satisfied that the Girls' Club had exclusive use of a part of the premises, decide that that part should be assessed for one-half or any other portion of the value of the premises.

To hold that the University, to be entitled to claim exemption under Sec. 4 (3) of The Assessment Act, must have the exclusive use and occupation of land and buildings, or to hold that it must use and occupy them twenty-four hours a day to the exclusion of others, would in the opinion of the Board be to place a construction on that Statute that the words of the Statute do not convey.

The Board therefore finds, that the University of Toronto is in possession of the said premises under its lease; that the premises are actually used and occupied by it and are not otherwise occupied and that by virtue of The University of Toronto Act, R.S.O. 1937, Chapter 372, Sec. 15 and The Municipal Act, R.S.O. 1937, Chapter 272, Sec. 4, the premises while so used and occupied are exempt from taxation.

Although there was no cross appeal by the Respondent against the decision of the County Court Judge holding that the Eaton Girls' Club should be assessed for fifty per cent. of the assessed value of the premises, the Board under the authority conferred by Sec. 86 of The Assessment Act, finds that that Club should not be so assessed and orders that the Assessment Roll be amended accordingly.

Decision accordingly. The Appellant having paid the Board's fee there will be no order as to costs.

DATED at Toronto, this 18th day of September, A.D. 1945.

R. S. COLTER,  
Chairman.

W. P. NEAR,  
Vice-Chairman.

P.F. B-3468

IN THE MATTER of Section 84 of "The Assessment Act" (R.S.O. 1937, Chapter 272)

BETWEEN:

THE CORPORATION OF THE CITY OF TORONTO

Appellant

—and—

SIMPSONS, LIMITED

Respondent

(Appeal from Decision of His Honour the County Judge respecting taxable income of Simpson's, Limited for year 1940, 1941, 1942 and 1943.)

F. A. A. Campbell, Esq., K.C.

J. P. Kent, Esq., K.C.

..... Counsel for Appellant

C. F. H. Carson, Esq., K.C. .... Counsel for Respondent

### DECISION OF THE BOARD

This is an appeal by the Corporation of the City of Toronto from the decision of His Honour Judge Parker allowing an appeal by Simpsons, Limited, from the decision of the Court of Revision. The County Court Judge found:

"That the premises occupied by Simpsons, Limited, at 108 Mutual Street is occupied and used for the purpose of carrying on its business as an investment, financing and holding company, and that such business is within the contemplation of The Assessment Act and liable for business assessment; and I further find that the dividends on shares held by Simpsons, Limited, in the Robert Simpson Company, Limited, is income derived from the business for which it (Simpsons, Limited) is liable for business assessment."

Upon the opening of the appeal, Mr. Carson contended that the Municipality had no right of appeal and asked that his argument on this point in the City of Windsor v. Hiram Walker & Sons, Limited, be considered. The Board found in that case that the Municipality had the right of appeal, and Mr. Carson's objection is, therefore, overruled.

Simpsons, Limited, was incorporated by Letters Patent dated 22nd June, 1929. It owns real estate in Toronto, Montreal, Halifax, and Regina, and all of the shares of stock in The Robert Simpson Company, Limited, a Company incorporated by Letters Patent, dated the 18th June, 1895, which has for many years been carrying on a mercantile and manufacturing business at the city of Toronto. The Robert Simpson, Company, Limited, owns all the shares in the Robert Simpson Company, Montreal, Limited; The Robert Simpson Company Eastern, Limited; The Robert Simpson Company Western, Limited; Thompson Manufacturing Company, Limited; Keens Manufacturing Company Limited; central Indoor Parking Garage, Limited; and the Robert Simpson Drug Company, Limited. The companies have interlocking Directorates. Mr. Frank Hay is Secretary and Treasurer of Simpsons' Limited, and is Secretary of each of the other companies. Simpsons, Limited, lease its real estate to Robert Simpson Company, Limited, and to the companies in which the Robert Simpson Company, Limited, own all the shares, which companies have been referred to as the Robert Simpson Company, Limited, subsidiaries.

The leases provide that the Lesees shall:

"during the said tenancy well and sufficiently repair, maintain, amend and keep the said demised premises, with the appurtenances, in good and substantial repair and all fixtures and things thereto belonging or which at any time during the said tenancy shall be erected and made by the Lessor when, where and so often as need shall be, reasonable wear and tear and damage by fire, lightning and tempest only excepted."



and shall keep the premises insured.

On the 29th May, 1936, The Robert Simpson Company, Limited, surrendered to Simpsons, Limited, "that part of the eleventh floor of the building owned by Simpsons, Limited, and leased to The Robert Simpson Company, Limited, and known as 108 Mutual Street, as is marked in red on the sketch (Exhibit 19) and being composed of approximately ninety-six square feet more or less of floorspace", and by Resolution of the Board of Directors of Simpsons, Limited, passed at a meeting held on the 29th day of May, 1936, it was resolved that the principal office of the Company be in these premises and that the Assessment Commissioner be asked to assess the Company for business at those premises.

On the 30th day of April, 1940, an additional space, about 655 square feet, on the eleventh floor of the building at 108 Mutual Street, was surrendered by The Robert Simpson Company, Limited, to Simpsons', Limited. At these premises, Respondent employed an accountant and one stenographer in the years 1939, 1940, 1941 and 1943, and in the years 1940, 1941 and 1943 it employed a supervisor of buildings, who had his office at said premises. It also employed Mr. Frank Hay, Secretary and Treasurer, and Mr. J. D. H. Hutchinson, assistant to Mr. Hay, on part time only, and one Clerk in 1939; and in 1940, in addition to Hay and Hutchinson, it employed two Clerks in 1940 and 1941, three Clerks in 1942, and two Clerks in 1943, all of whom were located not in the "Principal Office" but in The Robert Simpson Company, Limited, store in Toronto.

In the four years in question, 1940-41-42-43, the Respondents were assessed for and paid business tax on \$750.00, being 75 % of \$1,000.00, the assessed value of that part of the building at 108 Mutual Street occupied by it. This assessment was made under the provisions of Section 8 (1) (e) of the Assessment Act, which is as follows:

"8 (1) Irrespective of any assessment of land under this Act, every person occupying or using land for the purpose of any business mentioned or described in this section shall be assessed for a sum to be called "business assessment" to be computed by reference to the assessed value of the land so occupied or used by him, as follows:

"(e) Every person carrying on the business of a wholesale merchant, of an insurance company, a loan company or a trust company, as defined by this Act, or of an express company carrying on business on or in connection with a railway or steamboats or sailing or other vessels or of a land company, or of a loaning land corporation, or of a bank or a banker, or of any other financial business for a sum equal to seventy-five per centum of the said assessed value."

In each of these years the Respondent was assessed for Income as follows:

**"Income Assessment in 1940  
in Respect of 1939**

		<b>Taxes Claimed</b>
Dividends .....	\$845,875.00	
	75,788.50	
	<u>\$921,663.50</u>	
Exemption .....	1,500.00	
	<u>\$920,163.00</u>	
Assessment .....		\$32,343.73

**Income Assessment in 1941  
in respect of 1940**

Dividends .....	\$854,250.00	
	187,109.31	
	<u>\$1,041,359.31</u>	
Exemption .....	1,500.00	
	<u>\$1,039,859.00</u>	
Assessment .....		\$35,979.12

**Income Assessment in 1942  
in respect of 1941**

Dividends .....	\$368,500.00	
	189,897.17	
	<u>\$558,397.17</u>	
Exception .....	1,500.00	
	<u>\$556,897.00</u>	\$18,154.84

**Income Assessment in 1943  
in respect of 1942**

Dividends .....	\$176,261.37	
Dominion of Canada Bond Interest .....	354.37	
	<u>\$176,515.74</u>	
Exemption .....	1,500.00	
	<u>\$175,015.00</u>	\$5,530.47"

In each of these years an appeal was taken by the Respondent to the Court of Revision, where the assessment was confirmed. Notice of appeal from the decision of the Court of Revision was given in each year but, by agreement, the four appeals were delayed and came on together before His Honour Judge Parker.

The Corporation Income Return for 1941 (Exhibit 27A), filed by the Respondent, shows:

"Page 1.	Nature of business	—(Blank)
Page 2, Item 1.	The profit or gain directly or indirectly received by the corporation from its business or undertaking including income from Subsidiary—The Robert Simpson Company, Limited, but not including income from investments.	\$954,957.99
Page 2, Item 3.	Rent or other income derived from real estate situate outside Ontario, without any deduction. Included in Item No. 1— derived from business.	
Page 2, Item 4.	Income from Governmental and municipal bonds, debentures and securities.	None
Page 2, Item 3.	Income from all other stocks, shares, bonds, debentures and other securities, but not including income from Ontario mining stock.	None
Page 2, Item 6.	Income from money loaned upon any security or without security.	None
Page 2, Item 7.	Income from bank deposits. Included in Item No. 1.	
Page 2, Item 8.	Income from any trade or business carried on outside Ontario. Included in Item No. 1.	
Page 2, Item 9.	Income from any other source, but not including rent from real estate in Ontario.	None
Page 3, Item 11.	Statutory exemption.	\$1,500.00
Page 3, Item 12.	Income derived from the business in respect of which the corporation is liable to business assessment under Section 8 of The Assessment Act, as shown in Item 1.	\$954,957.99
Page 3, Item 13.	Expenses in respect of real estate situate outside Ontario (Item 3). Included in determining Item No. 1.	

Page 3, Item 15.	Total deductions and exemptions claimed	\$956,457.99
	Total income (Item 10)	\$954,957.99
	Total deductions and exemptions claimed (Item 15).	\$956,457.99
Page 3, Item 16.	Assessable Income	None
Page 3, Item 17.	Names and addresses of parent, subsidiary and affiliated corporations having head office or chief place of business in this municipality. The Robert Simpson Company, Limited, Toronto, Ontario.	
Page 3, Item 18.	Did your corporation make a corporation income return to this municipality in each of the two years last past?	Yes"

The Statement of Revenue and Expenses and Surplus for the fiscal year ending January 3, 1940, shows:

"Revenue:

Property rentals .....		\$1,000,000.00
Dividends on investments in shares of the Robert Simpson Company, Limited.		
On common shares .....	\$845,875.00	
On preference shares .....	75,788.50	921,663.50
Interest credited but not received on current account with The Robert Simpson Eastern Limited .....	4,389.00	4,389.00
		<u>\$1,926,052.50"</u>

The Expenses and Provisions deducted are:

"Provision for depreciation of buildings and equipment .....	\$240,575.00	
Miscellaneous interest .....	4,081.54	
Directors' remuneration other than salaries	2,780.00	
Remuneration of solicitors and counsel ....	2,007.80	
Proportion of underwriting and refunding expense and of premium on acquisition of Preference Shares of The Robert Simpson Company, Limited—written off .....	175,670.00	
Provision for income taxes .....	68,750.00	
Miscellaneous expenses .....	30,216.93	"

Presumably "Miscellaneous Expenses" of \$30,216.93 includes salaries of Directors and also salaries of the Accountant, Clerks, &c. The salaries of Accountant, Clerk &c., for 1939, amounted to \$7,033.00 (Exhibit 21). What payments (if any) other than salaries of Directors are included in this item is not disclosed. The Taxes, Insurance and Repairs to Real Estate were paid by the tenants, all of whom were subsidiaries, either of the Respondent or of its subsidiary, The Robert Simpson Company, Limited.

The Corporation Income Returns for the years ending 1940, 1941 and 1942 were made up in similar form, and in each of the years 1940, 1941, 1942 and 1943, the appellant claimed taxes on the amount of the Dividends received by it from The Robert Simpson Company, Limited, as Income as follows:

1940.	On dividends received in 1939, less \$1,500.00 exemption.	\$32,343.73
1941.	On dividends received in 1940, less \$1,500.00 exemption.	\$35,979.12
1942.	On Dividends received in 1941, less \$1,500.00 exemption.	\$18,154.84



1943, in respect of Income received  
in 1942:

### Taxes Claimed

Dividends .....	\$176,261.37	
Dominion of Canada		
Bond Interest .....	254.37	
	<hr/>	
	\$176,515.74	
Exemption .....	1,500.00	
	<hr/>	
Assessment .....	\$175,015.00	\$5,530.47"

The Appellant says the Respondent is not carrying on a business at 108 Mutual Street, Toronto, and that, even if the purpose for which the Respondent used or occupied those premises can be said to be the carrying on of a business, the dividends earned by The Robert Simpson Company, Limited, and paid to the Respondent are not income derived from the business in respect of which it is assessable under Section 8.

The Respondent claims that it is carrying on a business at 108 Mutual Street, Toronto, that it is properly assessed for business assessment on the assessable value of the land which it is occupying and using for the purpose of its business and that the dividends received by it from The Robert Simpson Company, Limited, and the Bond Interest (received in 1942), as well as all other income, including rents, is income derived from the business in respect of which it is assessable under Section 8 of the Assessment Act.

Respondent claims that the decisions in *Russell Industries v. Toronto*, 1941, O.R., 44; *Aluminum Company of Canada v. Toronto*, 1944 O.R., 66; and other Corporation Income Tax cases should be disregarded because, in each of these cases, the Company was carrying on a business, that the dividends received by them were dividends from investments in other Companies, and that, in this case, the Company was formed for the express purpose of carrying on the business of investing the money of its shareholders in the shares of The Robert Simpson Company, Limited, and otherwise, and protecting the interests of those shareholders.

The evidence taken before the County Court Judge was submitted, and no new evidence was adduced before the Board.

The Robert Simpson Company, Limited, was incorporated by Letters Patent, dated the 12th June, 1896, for the purposes and objects following:

"Under the name of "The Robert Simpson Company (Limited)" to buy, sell, manufacture, and deal in goods, wares and merchandise generally and for the said purpose to acquire the necessary real and personal property including the stock-in-trade and business now carried on by the said Robert Simpson as a departmental store at the corner of Queen and Yonge Streets in the said City of Toronto."

and the Company continued to carry on that business. The Company issued some 6% Preference Stock and 5% first mortgage Gold Bonds which were financed in England, subject to certain restrictive agreements which, the evidence shows, "placed a very serious limitation on further financing and expansion of the business". A new Company, "Simpsons, Limited", was formed in 1925 for the purpose of acquiring the outstanding and issued paid up stock in The Robert Simpson Company, Limited, which then owned several subsidiary companies, namely: Robert Simpson, Montreal, Limited—formerly John Murphy, Limited; Robert Simpson, Western, Limited—head office, Regina, Saskatchewan; Robert Simpson, Eastern, Limited—head office, Halifax, N.S.; Thompson Manufacturing Company, Limited—head office, Toronto; Keens Manufacturing Company, Limited—head office, Toronto.

On the 22nd June, 1929, a new company "Simpsons, Limited" was incorporated and the Charter of "Simpsons, Limited", incorporated in 1925, was surrendered. The new company proceeded to finance and on or about the 29th June, 1929, issued and placed on the market \$4,500,000.00 first mortgage, and Collateral 13½ year bonds, 4¼ % Series A Bonds. Later, on or about the 25th February, 1941, it issued \$1,300,000.00 first mortgage and Collateral Trust Bonds 4¼ % Series A, due in 1951. On or about 15th August, 1944, it issued \$12,500,000.00 in the same

class of Bonds due 15th August, 1945-1960 and, on or about 21st December, 1944, it offered \$11,250,000.00 4½ % Cumulative Redeemable preferred shares.

The purposes and objects of Simpsons, Limited, as stated in its Charter, include:

- (a) To buy, sell, manufacture and deal with goods, wares and merchandise of every kind and description, both wholesale and retail, and to carry on a general trading and commercial business;
- (b) To purchase, underwrite, take in exchange, subscribe, apply for or otherwise acquire, hold, sell, exchange, or otherwise dispose of shares in the capital stock of any other company, also the bonds, debentures, debenture stock, or other securities or evidences of indebtedness of any other company and to guarantee the performance of contracts by any such other company;
- (c) To invest and deal with the moneys of the Company not immediately required in such manner as from time to time may be determined by the Board of Directors.

Frank Hay, the Secretary and Treasurer of the Company, said that it was not the intention of the Company to engage in business activity under (a) at that time but might do so eventually. At page 27 of the evidence, a letter, dated June 22, 1929, written by the President of the Company, read:

"Simpsons Limited (new company) has been incorporated under the laws of the Dominion of Canada and will acquire from the present company of the same name all the outstanding common shares of The Robert Simpson Company, Limited, of Toronto, which, in turn, owns all of the issued shares of "The John Murphy Company, Limited, Montreal (to be known as Robert Simpson, Montreal, Limited); The Robert Simpson Western, Limited, Regina; The Robert Simpson Eastern, Limited, Toronto and Halifax; Keens Manufacturing Company, Limited, Toronto; and Thompson Manufacturing Company, Limited, Toronto. The new company, therefore, will control the operations of two of the oldest established departmental stores in Canada, as well as a mail order business extending over the whole Dominion.

"The new Company will acquire direct title to substantial properties now owned by The Robert Simpson Company, Limited, and its subsidiary companies, including the new addition to the Toronto store, the eleven-storey warehouse on Mutual Street, Toronto, and all fixed properties of such subsidiary companies in Montreal, Regina and Halifax.

"The business of The Robert Simpson Company, Limited, was established in 1872 and was incorporated under its present name in 1896. The Robert Simpson Company, Limited, has enjoyed steady and continuous development and dividends have been paid on its common shares continuously during the past thirty years."

At page 29 of the evidence, Mr. Carson referred to further provisions in the Charter, as follows:

"FURTHER ORDAINED AND DECLARED that, if authorized by by-law, sanctioned by at least two-thirds of the votes cast at a special general meeting of the shareholders, duly called for considering the by-law, the directors may from time to time:

- "(a) Borrow money upon the credit of the company;
- (b) Limit or increase the amount to be borrowed;
- (c) Issue bonds, debentures, debenture stock or other securities of the company and pledge or sell the same for such sums and at such prices as may be deemed expedient;
- (d) Hypothecate, mortgage or pledge the real or personal property of the company, or both, to secure any such bonds, debentures debenture stock or other securities and any money borrowed for the purpose of the company."

Simpsons, Limited, appoints its Directors, who meet once a month. Those Directors issue a proxy to one of their members to attend the meetings of The

Robert Simpson Company, Limited, and he appoints the Directors of that Company. The Directors of The Robert Simpson Company, Limited, issue a proxy or proxies to one or more of their members to appoint Directors of the companies in which The Robert Simpson Company, Limited, own all the shares.

At page 60 of the evidence, the witness, Hay, said;

"Q. Then, coming back to the directors of Simpsons Limited, will you go on and describe what they do and accomplish?

A. They meet on call, as I say, at a minimum of once a month, but I think it would be closer to say that they meet about twice a month and there they go quite exhaustively into the statements of profit and loss, and the balance sheets, because the figures which go into the making up of these documents are kept current day by day, week by week, month by month, and the directors frequently meet to consider these statements, and go into them quite exhaustively.

And, arising out of their studies of these statements, they make whatever recommendations they wish, to pass on to the directors of any of the other subsidiary companies.

Q. Then, do they report their views on policy?

A. Oh, definitely."

There is also an Advisory Committee of three members who meet before the

"is the last Court of Appeal. They determine the policies. They decide what should be done in the interest, not only of Simpsons, Limited, but what should be done by the individual subsidiary company."

Then, at page 64, line 5:

"Q. May I put it this way: That the income of Simpsons Limited depends upon the success of the direct subsidiary, The Robert Simpson Company, Limited, and the indirect subsidiaries?

A. I think that is true. That is the reason, I would say, that the directorate of The Robert Simpson Company, Limited, as a whole, and the advisory committee, as a subcommittee of the Simpsons Limited directorate, give such a constant scrutinizing care to the guidance of the subsidiary company."

Since its incorporation Simpsons, Limited, has been acquiring real estate which it leases to The Robert Simpson Company, Limited, and to the so-called subsidiaries of The Robert Simpson Company, Limited, and others. In general, at least, the lessees repair and keep in repair, pay all taxes and insurance.

Wilson, who is described as "Supervisor of Buildings", supervised the accounts which were necessary to be set up in connection with the acquisition of properties, the demolition of old buildings, the awarding of contracts for new buildings, and the keeping of records as to the cost of new buildings. He is not a construction man, purely an accountant.

Mr. Hay's salary is paid partly by Simpsons, Limited, and partly by the subsidiary, The Robert Simpson Company, Limited, and the subsidiaries of The Robert Simpson Company, Limited.

At page 73, Hay says:

"A. Well, there is a multitude of accounting, clerical and stenographic work to be done.

Q. Exclusively for Simpsons, Limited?

A. I am speaking now only of Simpsons, Limited, work, because that is all that is done in these premises.

These individuals, whose names are registered in this statement made up and just referred to, are Simpsons Limited employees, only, so that everything I say in connection with them is in respect of work done by them for Simpsons Limited, only.



"There are general ledgers; there are budgetary controls, depreciation accounts, insurance accounts, and there are such a variety of them that they require a pretty special knowledge on the part of these people who are there for the express purpose of looking after these accounts and records.

Q. So that in a way that we will understand it, when you speak of "budgetary controls", is that, a bringing together by Simpsons Limited, the parent company, in a consolidated way, the budget situations not only for itself, but its direct subsidiary, The Robert Simpson Company Limited, and, in turn, these indirect subsidiaries?

A. That is right.

MR. CAMPBELL: My friend is putting very leading questions on matters which go very much to the heart of this case, and I think this witness should give the evidence himself. Ever since he was speaking as to the business of this Company, done in these premises—I do feel it is not quite fair, the way he is putting it."

At page 76:

"Q. I take it you are drawing a distinction between the Company as an independent corporation, and the consolidated picture, to which you have referred.

A. Oh, yes, there is a distinct difference.

Q. You are now speaking of Simpsons Limited as a corporation?

A. Yes, because it is Simpsons Limited, as a corporation, which receives its dividends from its investments and shares and the moneys covering rentals.

Simpsons Limited it is which distributes its bond interest and distributes its dividend cheques, and attends to the manifold duties which are, of course, necessary in the wake of all these activities, which are very important, as you can imagine.

Q. Now, may I ask you this? Referring to what you described as "receipt of dividends from The Robert Simpsons Company Limited" and "the receipt of rentals", and the like, are the accounts and records of Simpsons Limited with reference to those transactions kept on the premises?

A. Oh, yes.

Q. That is, the premises at Mutual Street?

A. Yes. All the control accounts are there, and the general ledgers."

At page 77:

"A. No, the control accounting within Simpsons Limited, and the general ledgers are all there. We have certain—what we call "controls"—I do not know whether you will know what I mean by "controls"—but we have controls of all offices, to compare records with records, and those go into the general ledgers.

Q. But the general ledger of Simpsons Company is kept in the Mutual Street premises?

A. Oh, yes, definitely.

Q. And the other accounting records which are necessary in connection with ledgers of that kind are kept there?

A. Yes, If I may volunteer this explanation, sir: all the individual companies, like The Robert Simpson Company of Montreal, in Montreal, and The Robert Simpson Company of Halifax, in Halifax, and The Robert Simpson Western Limited, in Regina, keep their own separate accounting records. These records come through to Toronto, and eventually find their way to the offices of Simpsons Limited—

Q. That is, at Mutual Street?

A. At Mutual Street, 108 Mutual Street, because, naturally, Simpsons Limited is interested in seeing all those in connection with its own books of account, and its own investments.

Q. That is, its holding shares, and so forth?

A. Naturally."

At page 78, line 13:

"A. When we declare dividends at the directors' meeting there is presented a statement which is the basis of the payment of these dividends. Naturally, we cannot pay dividends out unless we have earnings, and it is the earnings' statements which are presented at the Board meeting, and which are considered by the directors of Simpsons Limited, which are in respect of Simpsons Limited as a corporation, and the certificate as to the statements which appear before the directors is what justifies their declaration of dividends quarterly, or whenever they are declared, and this is the statement of Simpsons Limited as a corporation.

Q. And not a consolidated statement?

A. Not a consolidated statement, no.

Q. And those are prepared on these premises?

A. Yes.

At page 79, line 1:

Q. Then, you have made some reference to figures which come from the direct and indirect subsidiaries which, as you say, find their way to the Mutual Street premises of Simpsons Limited?

A. Yes, because they are worked out and prepared in the several offices of the several subsidiaries. For instance, each branch or each organization—The Robert Simpsons Eastern Limited, as an example—

Q. Yes.

A. — has records in Toronto, and it has records in Halifax, because that company has two individual operations. They control the mail order in Halifax and the mail order in Toronto. They make up their own records. They do all their own accounting, and eventually their final statements in respect of that particular company come through to Toronto, and eventually find their way into the offices of Simpsons Limited, 108 Mutual Street.

Likewise with the Western Company, and likewise with the Montreal Company and the indirect subsidiaries, Thompsons and Keen's. They are all prepared in their respective branch offices."

At page 60, line 1:

"A. Simpsons Limited do the consolidating, because naturally no one of the other individual companies has all the records of the others. Simpsons Limited is the only organization or corporation which has the records of the other individual component companies."

The witness described the activities of the Respondent with reference to the payment of Bond Interest and dividends, and the collection and disposal of coupons.

In cross-examination by Mr. Campbell, witness said that all subsidiaries incur their own liabilities and pay their own debts. Simpsons Limited "do not buy or sell stocks or Bonds for any one other than Simpsons Limited" and "are not in competition with any Investment houses or brokerage firms". The Dividends paid by The Robert Simpson Company, Limited, to Simpsons, Limited, are paid by cheque.

In his Judgment, the County Court Judge said:

"It was submitted by Counsel for the Appellant that Simpsons Limited was carrying on business at 108 Mutual Street and that the nature of the business was within the contemplation of the above sections.

Under the authorities referred by me in my Judgment of January 14, 1932, and on the evidence before me, I find that the company is carrying on business at 108 Mutual Street and that business might well be designated as that of an investment, financing and holding company, and therefore liable for assessment under Section 8 (1) (k)."

The Respondent did invest money provided by its shareholders in the shares of The Robert Simpson Company, Limited. It did purchase real estate and demolished and erected buildings. It did lease its Real Estate. It did issue and sell its own shares to the public. It did issue and sell First Mortgage and Collateral Gold Bonds to the public, and it did issue cheques to its shareholders for payment of dividends and to the holders of Bonds for payments of Interest. That may be carrying on a business within the purview of the Statute.

But it did not buy and sell shares and bonds so as to take advantage of the rise and fall of the price of those shares and bonds on the market.

At page 6 of the Judgment filed with the Board, the County Court Judge says:

"Exhibit 16 was filed showing the Directors of Simpsons Limited and its direct and indirect subsidiaries. There is an overlapping of directors, but every company is a distinct entity, and every company manages its own business. It is true that the directors of Simpsons Limited, apart from managing that Company, keep a watchful eye on the operations of every subsidiary, and more or less direct the policy of those subsidiaries, all of which are merchandising companies."

The evidence does not satisfy the Board that "the directors of Simpsons, Limited, apart from managing that Company, keep a watchful eye on the operations of every subsidiary, and more or less direct the policy of those subsidiaries, all of which are merchandising companies". There is no doubt the Directors of each of the subsidiaries manage and control the business and direct the policy of that subsidiary and, when so managing, controlling, and directing, they are acting as Directors of that Company and not as Directors of Simpsons, Limited.

It is also true that C. L. Burton is President of the Respondent and also President of each of the subsidiaries and that at least one of the Directors of the Respondent is also Director of one of the subsidiaries and that Frank Hay is Secretary-Treasurer of the Respondent, of The Robert Simpson Company, Limited, and each subsidiary of The Robert Simpson Company, Limited, but, as such, they are acting on behalf of the subsidiary, not on behalf of the parent Company.

The Respondent contends that it is occupying and using premises at 108 Mutual Street, Toronto, for the purpose of carrying on its business, which business consists of the purchase of real estate, the erection of buildings, the rental of those buildings and real estate, the purchase of shares in The Robert Simpson Company, Limited, and the holding of those shares; that it has been assessed and should be assessed for a sum to be called business assessment; and that the income received by it from rents, and the dividends received from its shares in The Robert Simpson Company, Limited, is income derived from its business.

The activities carried on at 108 Mutual Street consist:

- (1) of the work done by the Supervisor of buildings, who is instructed by the Directors of Simpsons, Limited, and who purchases properties, demolishes and erects buildings and performs other duties in connection with the Real Estate of Simpson's Limited;
- (2) of the work done by an accountant and stenographer, who receive reports from the subsidiaries and consolidate those reports for submission to the Directors of Simpsons, Limited.

No Directors' meetings, or other meetings, of Simpsons, Limited, are held at 108 Mutual Street.

It has not been argued and surely could not be argued that the activity of the Supervisor of Buildings in any way contributed to the making of the Income received by the Respondent, as dividends on the shares held in The Robert Simpson Company, Limited. The rentals paid to Simpsons, Limited, are not included in the amounts which the appellants are seeking to tax as Income.



With reference to the second activity said to be carried on at 108 Mutual Street, the evidence shows that an accountant and one and sometimes two accountants are employed. Each subsidiary works out and prepares its report for the parent company and does its own accounting, and those reports are sent to Toronto. Whether the subsidiaries of The Robert Simpson Company, Limited, send these reports to the head office of The Robert Simpson Company, Limited, at Toronto, or to Simpsons, Limited, is not shown. Its most important employees, the Secretary and Treasurer and the Assistant Secretary and Treasurer, and two and sometimes three stenographers, are stationed at the store and not at 108 Mutual Street. However, the evidence shows that Simpsons, Limited, do the consolidating of the records for submission to the shareholders as "it is the only organization which has the records of the individual component companies". The evidence does not show where the shares held by The Robert Simpson Company, Limited, in its subsidiaries, or where the shares held by Simpsons Limited in The Robert Simpson Co. Limited, are located. The evidence does not show what activities of Simpsons, Limited, are carried on at "the store". Simpsons, Limited, is not assessed for business on the premises used by it in "the store".

Section 9 of the Assessment Act reads:

"9 (1) Subject to the exemptions provided for in sections 4 and 6,—

- (a) every corporation not liable to business assessment under section 8 shall be assessed in respect of income;
- (b) every corporation although liable to business assessment under section 8 shall also be assessed in respect of any income not derived from the business in respect of which it is assessable under that section."

Mr. Carson contends that the Respondent is carrying on business at 108 Mutual Street, that it is occupying the premises at 108 Mutual Street, and asks: "If it is not occupying those premises for the purpose of its business, for what purpose is it occupying them? It can't have any other purpose than a business purpose"; and he said:

"And it isn't possible for a company to receive as much as twenty million dollars of public monies, and with those monies invest in a merchandising company without that company and its directors having a great deal of responsibility and having a staff to keep track of what is going on, keep account of the success of the companies in which the monies are invested, so as to obtain the object of gain and profit for the shareholders. Surely that is a business and, if that is the business, then I agree with my friends, that the monies that are in question here are derived from that business."

It is not sufficient to say that this Company is carrying on a business. It must be shown that the Company is carrying on a business and that the Income claimed to be assessable is derived from that business.

Section 1 of the Assessment Act provides that:

- "(f) "Income" shall mean the profit or gain directly or indirectly received by a corporation from its business or undertaking, and shall include interest, dividends or profits directly or indirectly received from money at interest upon any security or without security, or from stocks, or from any other investment, and also profit or gain from any other source;"

Section 4 provides:

- "4. All real property in Ontario and all income derived, whether within or out of Ontario, by any corporation, or received in Ontario on behalf of any corporation, shall be liable to taxation, subject to the following exemptions:
- (13) The dividends or income from stock held by any person, in an incorporated company, the income of which is liable to assessment in Ontario, but this paragraph shall not apply to exempt such dividends or income from stock in an incorporated company by reason of the assessment or taxation of the income of such company under The Corporations Tax Act."

This section would not apply in this case, because the Income of The Robert Simpson Company, Limited, is not liable to assessment. It is assessed for a sum to be called business assessment.

The activities of the accountant and stenographers at 108 Mutual Street are the compiling and consolidating of the reports of the subsidiary companies for Simpsons, Limited. They have nothing to do with the Dividends declared by The Robert Simpson Company Limited, until after those dividends have been declared by that Company.

Mr. Carson argues that this case can and should be distinguished from other Corporation Income Tax cases decided by this Board because, in the other cases, the argument was that the business of the parent company was operating, controlling, &c, the subsidiary companies, and it was claimed that they were liable to business assessment, while in this case the argument is that the business of the holding Company is investing in and receiving the dividends from the subsidiaries.

It would be no more reasonable to find that, because Simpsons, Limited, invest in and hold all the shares in The Robert Simpson Company, Limited, it is carrying on a business than to find that each of one hundred persons who invest in and hold a share in a company is carrying on the business of holding shares.

In *Hatch v Minister of National Revenue*, 1938, Exch. Court Reports, 209, Mr. Justice Angers, at page 223, said:

"The only business exercised by the Company was 'the operation of its breeding farm and, as an adjunct, its racing stable. Mere investment for investment's sake is not a business.'"

The income assessed is income received by the Respondent in the form of Dividends declared by The Robert Simpson Company, Limited, from the profits derived from the business of that Company. Mr. Carson contends that, when these dividends come into the possession of the Respondent by reason of its ownership of all the shares in The Robert Simpson Company, Limited, they then become income derived from the business (the business of holding shares) of Simpsons, Limited, in respect of which Simpsons, Limited, is assessable at 108 Mutual Street under the provisions of Section 8 of the Assessment Act. The Board cannot agree with this contention.

The Board finds that, even if the purposes for which the Respondent was occupying and using the premises at 108 Mutual Street could be said to be the carrying on of a business, the dividends received by it from The Robert Simpson Company, Limited, and assessed to it by the appellant are not income received by it from that business.

The appeals are, therefore, allowed, with costs to be taxed by the proper taxing office at Toronto. The Respondent shall pay the Board's fee fixed at \$200.00.

DATED at Toronto this 24th day of July, A.D., 1945:

R. S. COLTER,  
Chairman.

W. P. NEAR,  
Vice-Chairman.

P.F. B-2509

IN THE MATTER of Section 44a of "The Municipal Act" (R.S.C. 1937, C. 266) (as enacted by O.S. 1944, C. 16, S. 1), and

IN THE MATTER of Section 44a of the said Act (as enacted by O.S. 1944, C. 39, S. 3), and

IN THE MATTER of the Application (by way of Petition) of Peter Gonzalez and others for the erection of the unorganized Township of Mountjoy into an Improvement District.

#### DECISION OF THE BOARD

Under date of March 21st, 1944, a petition signed by Peter Gonzalez and others containing in all 59 signatures of male residents was filed with the Board. An affidavit attached stated that the signatures were all affixed in the presence of Rene Leduc and that all who signed were residents and of the age of 21 years or over. This petition called upon the Ontario Municipal Board to declare the Township of Mountjoy an Improvement District as provided for in Sections 44a, 44b, 44c, 44d of "The Municipal Act".

The Board gave an appointment and directions for the giving of notice and for the filing of objections with the Acting Secretary of the Board on or before April 8th, 1944. As a result a number of objections were filed and it was decided to take no further action until a public hearing before the Board at Timmins could be arranged.

The Board appointed Wednesday, January 10th, 1945, at 9.30 a.m. in the Council Chambers at the Town of Timmins for the hearing of interested parties. This hearing did not open until 11 o'clock due to the late arrival of the train.

Mr. R. S. Colter, Chairman and Mr. W. P. Near, Vice-Chairman were present and heard representations for and against the application.

Mr. Gregory T. Evans represented the applicant petitioners and evidence was submitted to indicate that the Board's directions respecting notices by mail, in the Timmins Press and direct to those who had previously filed objections had been carried out.

Mr. S. A. Caldbick appeared on behalf of 97 residents, the Wicks Lumber Company, Limited and Feldman Lumber Company Limited, in opposition.

Mr. Caldbick submitted:

1st. That the scheme of an Improvement District is not applicable to Mountjoy which is partly urban and partly rural; the district should be wholly rural or wholly urban, and stated there are three townsites or areas subdivided and substantially built upon. He admitted it is unhealthy to permit growth without government but suggested the areas near Timmins boundary should be annexed.

2nd. That the construction of water, sewers and pavement should be deferred until after the war and contended that there is not the same ability to pay by farmers in this section as there is amongst urban dwellers.

3rd. If the district is organized then it should be confined to the area whose residents desire it and he would welcome the submission of the matter to a vote.

Other objections were voiced by 10 individuals. These expressed a fear that taxes would be greatly increased, and thought that the organization should be deferred until after the war; that the Government should build and maintain all the roads, etc.

Mr. G. T. Evans in support of the petition to organize submitted:

1st. That no district in the north is wholly rural or wholly urban.

2nd. That there are approximately 3,000 population in the area and 400 ratepayers and the population is largely along the river and the highway.

3rd. That his clients generally have no roads and hence are greatly handicapped in reaching the markets; that they do not object to increased taxes if there are corresponding benefits.



4th. That the petitioners are largely rural.

Two men spoke in support of organization so that roads could be properly improved.

Mr. Gorrie, District Engineer of Municipal Roads for Department of Highways, in answer to a question explained that Mountjoy, when organized, would receive 70 to 75% subsidy on roads and 80% on bridges.

The Board finds that no valid reason has been advanced for the further deferment of organization in the Township of Mountjoy. The petitioners ask for an Improvement District and the Board's decision is that an Improvement District shall be erected and Order will issue accordingly.

The name of the Improvement District shall be Mountjoy or such other name as may be designated by By-law of the Board of Trustees to be appointed by the Lieutenant-Governor-in-Council, and the erection shall take effect on date to be fixed by Order of this Board.

DATED at Toronto the 14th Day of February, A.D. 1945.

R. S. COLTER,  
Chairman.

W. P. NEAR,  
Vice-Chairman.

## ORDERS OF THE BOARD

ORDERS ISSUED BY THE BOARD UNDER SECTION 70 OF "THE ONTARIO MUNICIPAL BOARD ACT"  
(R.S.O. 1937, CHAPTER 60), APPROVING OF THE UNDERTAKING OF CAPITAL EXPENDITURES

NOTE: Where approval granted under additional legislation, applications marked as follows:

### "THE LOCAL IMPROVEMENT ACT"

- (a) Section 8
- (b) Section 29 (3)

### "THE MUNICIPAL ACT"

- (c) Section 297 (5)
- (d) Section 305 (15) (d)
- (e) Section 310
- (f) Section 315 (2)
- (g) Section 407 (2)

Approval of undertaking of work  
Assessment for opening of lane

Extension of time for passing By-laws  
Redeemable before Maturity  
Reduction in rate of debenture interest  
Approval of further debt and levies  
Approval of By-law—Extension of Municipal Utilities

### THE ONTARIO MUNICIPAL BOARD ACT"

- (h) Section 49
  - (i) Section 59 (dd)
  - (j) Section 64 (Part IV)
  - (k) Section 68
  - (l) Section 69
- Amendment of Board's Order  
Approval of retirement of unmaturred debentures  
Validation of debenture by-laws  
Inquiry of the Board  
Authority to Dispense with Vote of Electors

### "THE DEPARTMENT OF MUNICIPAL AFFAIRS ACT"

- (m) Section 32
- (n) Section 64 (b)

### SPECIAL LEGISLATION

- (o) Sections 1 and 2, "The City of Port Arthur Act 1945".

Additional Legislation	Municipality	Purpose	Amount	Procedure File
(a) (d)	Acton, Village of	Construction of a Municipal Reservoir as a Local Improvement	\$12,500.00	B-3956 (a)
(a) (d)	Acton, Village of	Construction of watermains as Local Improvements	12,500.00	B-3956 (b)
	Adelaide, Township of	Construction of Zimmermann Drain	3,541.00	B-3220
	Almonte, Town of	Repairs to the Heating System of the High School	4,000.00	B-3417
	Ancaster, Township of	Construction of extension to the present pump house and installation of an additional deep well together with motor driven pump	11,000.00	B-3645
	Ancaster, Township of	Construction of watermains as Local Improvements	8,109.51	B-4121
	Anderson, Township of	Repair and Improvement of the Long Marsh Drain in the Township of Colchester South	10,427.00	B-4005
	Arnprior, Town of	Construction of sidewalk on West side of Russell St.	355.00	B-3873
	Arnprior, Town of	Construction of extensions to waterworks and sewers as Local Improvements	1,865.00	B-4167
(d) (j)	Awrey, Township of	Public School Section 3 of the Unorganized Township for construction of School House and Equipment	5,000.00	B-4002
(d)	Aylmer, Town of	Purchase of Fire Truck	4,000.00	B-3503
(a) (f)	Aylmer, Town of	Construction of storm sewers	3,850.00	B-4120
(a)	Aylmer, Town of	Construction of storm sewer on Beech Street	4,335.00	B-4352
(d) (f)	Barrie, Town of	Purchase of Barrie Agricultural Arena Ltd. and installation therein of artificial ice plant	30,000.00	B-3523
	Barrie, Town of	Construction of sanitary sewers and pavements as Local Improvements	60,000.00	B-3878 (a) (b)
(f)	Barrie, Town of	Sanitary sewer construction on Eugenia St.	9,000.00	B-3990 (a-f)
	Barrie, Town of	Pavements on William and McDonald Streets	17,000.00	
(j)	Barton, Township of	Construction of watermain on Lawrence Road	3,000.00	B-4230
(j)	Barton, Township of	Construction of asphalt pavement, topeka surface on concrete base, concrete walks and sewer as Local Improvement	2,737.00	B-3485
		Construction of watermain on Wellington Street	36,270.00	B-3603
(j)	Barton, Township of	Construction of a sewer and watermain on Cameron Ave.	6,222.08	B-3653
(j)	Barton, Township of	Building of additional school as accommodation for P.S.S. No. 4	4,432.65	B-3799 (a) (b)
(d)		Addition School Accommodation P.S.S. No. 6	19,000.00	B-3798 (a) (b)
		Additional cost sewer on Cameron Ave.	23,825.00	
		Additional cost of watermain on Cameron Ave.	662.15	
(h) (j)	Barton, Township of	Sidewalk and curb on west side of Barons Avenue	320.91	B 3799 (a) (b)
	Barton, Township of	Construction of cement sidewalk on Tragana Avenue East	1,727.88	B-3805 (a)
			1,173.00	B-3805 (b)



Barton, Township of	Construction of cement sidewalk on Lydia Street and Lawrence Road	2,688.40	B-3805 (c)
Barton, Township of	Construction of watermain on Ferndale Avenue	730.25	B-4020
Belle River, Village of	Construction of Filtration Plant on Mandatory Order of Provincial Department of Health	100,000.00	B-3707
Belleville, City of	Construction of sanitary sewer with drain connections on Purdy Street	4,174.20	B-3850
Belleville, City of	Construction of sidewalk on Dufferin and Victoria Ave.	2,665.00	B-3867
Belleville, City of	Construction of sidewalk on the east side of Burnham Street	2,208.00	B-3891
Belleville, City of	Construction of concrete sidewalk on Herchimer Street	656.00	B-3919
Blandford, Township of	Construction of a watermain on Concession 2	570.00	B-3743
Blenheim, Town of	Repair and Improvement of the Blenheim Public School Bldg.	6,000.00	B-3437
Bosanquet, Township of	Construction of Dallas Monkhous Drain	855.00	B-3390
Bosanquet, Township of	Repair of the Stewardson Drain	1,615.00	B-3617
Bosanquet, Township of	Repair of the Borthwick Drain	1,615.00	B-3846 (a)
Braeside, Village of	Repair of the Dumigan Drain	375.00	B-3846 (b)
Brampton, Town of	Purchase of electrical distribution system and business known as Braeside Electric System	6,000.00	B-3329
Brampton, Town of	Construction of extension to sanitary system on Jessie St.	1,730.00	B-3334
Brantford, City of	Construction of Local Improvement Sewers	21,167.00	B-4088
Brockville, Town of	Purchase of one compressor	2,920.00	
Brockville, Town of	Purchase of sidewalk tractor with snow plow and broom attachments	2,680.70	B-3510
Brockville, Town of	Purchase of a Fire Truck	6,000.00	B-3608
Brockville, Town of	Purchase of a new Public School Building	60,000.00	B-3843
Brockville, Town of	Construction of sewer in Ford Street, King Street, Pearl Street, Bennett Street and North Augusta Road	25,000.00	B-3882
Brooke, Township of	Repair of the 12th Concession Drain in Township of Brooke and Enniskillen	1,425.00	B-3589 (a)
Brooke, Township of	Repair of the Parker-Shirley Drain	708.00	B-3589 (b)
Burlington, Town of	Purchase from the Hydro Electric Power Commission of an electrical system now in operation in the town	160,500.00	B-3389
Burlington, Town of	Construction of water reservoir as extension to Burlington Waterworks System	70,000.00	B-3998
Calvin, Township of	Erection of two room school at Connelly's Corner, Eau Claire, in Township Public School Area of Calvin	23,500.00	B-3723
Camden, Township of	Repair and improvement of Runciman Drain	856.00	B-3438
Camden, Township of	Repair of Ferguson Drain	430.00	B-3496
Camden, Township of	Repair and improvement of North Branch of Little Bear Creek Drain	2,534.00	B-3531
Camden, Township of	Repair of Little Bear Creek Drain	9,410.00	B-3721

Camden, Township of	Repair of a portion of the South Branch of Pikes Creek Drain	258.00	B-4313
Capreol, Town of	Construction and installation of one complete additional water well for water supply for town	11,000.00	B-3293
(d)	Purchase of a fire engine and appliances	6,000.00	B-3467
Casselman, Village of	Construction of concrete sidewalk on Spencer Avenue	574.00	B-3619
Chatham, City of	Construction of sidewalks as Local Improvements	3,250.45	B-3744
(a)	Construction of sewer on Elizabeth Drive	1,710.00	
Chatham, City of	Construction of watermain on Elizabeth Drive	1,500.00	B-3841 (a) (b)
(a)	Construction of watermain and sewer—Prince Arthur Avenue and Buckingham Ave.	6,000.00	B-3842 (a-d)
Chatham, City of	Construction of sanitary sewer on Alexandra Avenue	512.00	B-4074
Chatham, City of	Construction of watermains and sewers—Alexandra Avenue and Llydycon Avenue	3,617.50	B-4133
Chatham, City of	Construction of a sewer on Merritt Avenue	117,375.00	B-4217
Chatham, City of	Construction concrete sidewalks on west side of Queen St.	301.60	B-4356
Chatham, Township of	Repair and improvement of part of the Mills Drain	2,650.00	B-4196
(d)	Water works purposes	128,000.00	B-3396
(c)	Improvement of the Batten Drain	1,304.40	B-3234
Township of	Completion of the Talbot Road South Drain	1,207.50	B-3983
Colchester North,	Repair of the Long Marsh Drain	8,726.00	B-4191 (a)
Township of	Repair of South West Branch of the Shepley Drain	3,102.43	B-4191 (b)
Colchester South,	Construction of the Dube Drain	1,070.00	B-4191 (c)
Colchester South,	Repair of the Hicks Drain	1,832.00	B-4191 (d)
Township of	Repair of the Huffman Drain	793.00	B-4191 (e)
Colchester South,	Repair of the Lawrence Quick Drain	704.00	B-4191 (f)
Colchester South,	Water Work Purposes	128,000.00	B-3396
(d)	Construction of a sewer on Ninth Street	620.00	B-3335
Cochrane, Town of	Construction of sidewalks and sewers as Local Improvements	2,596.75	B-3599
Cornwall, City of	Construction sidewalk on Pitt St., sewer on Timothy Ave. and pavement on Seventh St.	26,634.70	B-3896 (a-c)
(d)	Construction of permanent road on Gloucester St. and granolithic walks as Local Improvements	5,536.10	B-4016
Cornwall, City of			
(j)			

(d)	Cornwall, Township of	Enlarging of and equipment for school building for P.S.S. No. 1, Township of Cornwall	30,000.00	B-3660
	Cornwall, Township of	Construction of a sewer on Second Street East	465.00	B-3661
	Cornwall, Township of	Addition to present school house and equipment therefor in School Section No. 11		
(d)	Creemore, Village of	Erection of a storage reservoir, etc.	5,000.00	B-3886
(a)	Crowland, Township of	Construction sewer and watermain on McAlpine St. and watermain on East Main Street	8,000.00	B-3877
(d)	Dover, Township of	Repair and Improvement of Johnston Drain	4,676.16	B-4105 (a-c)
(d)	Dover, Township of	Repair and Improvement of the O'Mara and Fourteenth Concession Drain	750.00	B-3326-a
(d)	Dover, Township of	Construction of the Blondeal Drain	11,500.00	B-3326-b
(d)	Dover, Township of	Repair and Improvement of the Hind Pumping Drainage Works	4,000.00	B-3326-c
(d)	Dover, Township of	Repair and Improvement of the Coveny Drain	2,850.00	B-3326-d
(d)	Dover, Township of	Repair and Improvement of the Old Rivard Drain	350.00	B-3644 (a)
(d)	Dover, Township of	Repair of part of the Gray Drain	600.00	B-3644 (b)
(d)	Dover, Township of	Repair of the Front Concession Drain	780.00	B-4300 (a)
(d)	Dover, Township of	Repair and Improvement of the Rabideau Pumping Works	1,360.00	B-4300 (b)
(d)	Dover, Township of	Repair and Improvement of the Kine Drain	1,900.00	B-4300 (c)
(d)	Dover, Township of	Repair and Improvement of the Peltier Pump Drain	640.00	B-4300 (d)
(d)	Dover, Township of	Purchase of a road truck	1,110.00	B-4300 (e)
(d)	Douro, Township of	Erection of a new school house in S.S. No. 2 and purchase of necessary equipment therefor	8,582.10	B-4021
(d)	Dowling, Township of	Construction of sidewalks and bituminous roadways	4,000.00	B-3981
(d)	Dresden, Town of	Purchase of a five-ton truck equipped with dump body and snow plow	3,897.00	
(d)	Dunwich, Township of	Installation of a waterworks system	4,000.00	B-3917
(d)	Dutton, Village of	Erection and equipment of a two-room Public School at Eagle Lake	133,200.00	B-3173
(d)	Dysart et al, United Township of	Erection and equipment of an addition to Public School in School Section Number Two	20,000.00	B-3477
(d)	East Flamboro, Township of	Erection and equipment of an addition to the school in Public School Section Number One	50,000.00	B-3315
(d)	East Flamboro, Township of	Road Making Machinery and Appliances	55,000.00	B-3506
(d)	East Flamboro, Township of	Retirement of unmatured debentures	8,449.00	B-3958
(d)	East Mississouri, Township of	Construction of certain sidewalks as Local Improvements	400,000.00	B-3861
(d)	Eastview, Town of	Construction of curbs and sidewalks as Local Improvements	4,472.45	B-3809
(a)	East York, Township of	Construction of concrete sidewalk on Hillside Drive	15,509.56	B-3984 (a-g)
	East York, Township of	Repair of the Barnett Drain	2,625.00	B-4102
	Ekfrid, Township of	Repair of the Murray Houston Drain	815.00	B-3920-a
	Ekfrid, Township of	Repair of the Graham Drain	550.00	B-3920-b
	Ekfrid, Township of		186.00	B-3920-c



(d)	Ellice, Township of	Repair, improvement and extension of the East Black Creek Drain		
	Elma, Township of	Repair and improvement of the Hanna Drain	30,883.00	B-3654
	Elma, Township of	Repair and improvement of the Acheson Drain	12,900.00	B-3482
	Emily, Township of	Purchase of a truck and snow plow	1,050.00	B-4064
	Erin, Township of	Purchase of a municipal hall for police village of Hillsburgh	5,431.00	B-4409
(a) (h) (j)	Etobicoke, Township of	Additional expenditure for construction of a sidewalk on the north side of Dundas Street	1,000.00	B-3354
(d) (e) (h) (j)	Etobicoke, Township of	Additional expenditure for construction of an addition to present school house in P.S. No. 14, Etobicoke, and decreasing of interest rate from $3\frac{1}{2}\%$ to $2\frac{1}{2}\%$ for first ten years and then $3\%$ (Section 64 order covers \$137,000.00)	525.24	B-2153
(e)	Etobicoke, Township of	Construction of addition to Etobicoke High School and reduction of interest rate from $3\frac{1}{2}\%$ to $3\%$ on an amount of \$180,000	15,000.00	B-2535
(d) (e)	Etobicoke, Township of	Erection and addition to present school house in P.S. No. 3 (Kingsway-Lambton School) and reduction of interest rate from $3\frac{1}{2}\%$ to $3\%$	165,000.00	B-2536
(a)	Etobicoke, Township of	Construction of sanitary sewers in Sewer Area No. 5	93,000.00	B-3193
(a)	Etobicoke, Township of	Construction of watermains in Water Areas Numbers 3 and 8	4,933.97	B-3351(a) (b)
(a)	Etobicoke, Township of	Construction of watermain and sewer on Strath Ave.	5,848.08	B-3352(a) (b)
(a)	Etobicoke, Township of	Construction of sewer, watermains and sidewalks	3,098.00	B-3543(a) (b)
(a)	Etobicoke, Township of	Construction of watermain on Belvale Ave., Brentwood Road, Highgate Road and Valiant Road	14,724.53	B-3711(a-e)
(a)	Etobicoke, Township of	Construction of sanitary sewers on Belvale Ave., Brentwood Road, Highgate Road and Valiant Road.	6,819.24	B-3853
(a)	Etobicoke, Township of	Construction of sanitary sewers on Montgomery Road, Dundas Street and Nottingham Drive	5,187.98	B-3854
(a)	Etobicoke, Township of	Construction of watermains on Sunnylea Ave., Dundas St., Meadowvale Dr., etc., and sewers on Sunnylea Ave. and Elora Ave.	11,420.00	B-3855
(d)	Etobicoke, Township of	Construction of sanitary sewer on Dundas St.	24,102.53	B-3969 (a-e)
(a)	Euphemia, Township of	Repair and improvement of the Young Drain	600.00	B-4047
(h) (j) (d)	Fonthill, Village of	Repair and improvement of the Bull Drain	1,215.00	B-3342-a
		Additional expenditure for the construction of certain watermains (Section 64 Order covers total expenditure of \$6,975.00)	2,270.00	B-3342-b
(a) (f) (h)	Forest Hill, Village of	Additional Cost of construction of concrete sidewalk on Eglinton Avenue.	575.00	B-3085
			1,065.98	B-2552

(a) (f) (h)	Forest Hill, Village of	Additional cost of construction of sidewalks on Eglinton Ave. and Bathurst Streets	1,397.14	B-2561 (a-c)
(f)	Forest Hill, Village of	Construction of pavements on Fairleigh Crescent, Aldburn Road and Glenarden Road	24,300.00	B-3481
	Forest Hill, Village of	Construction of storm and sanitary sewers on Glenarden Road	1,075.00	B-3544
(f)	Forest Hill, Village of	Construction sanitary and storm sewer on St. Clements and Lawnhurst Blvd. and watermain on same	6,473.00	B-3703
(f)	Forest Hill, Village of	Construction of watermain on Castlefield Avenue.	2,000.00	B-3834
(f) (1)	Forest Hill, Village of	Extension of Chaplin Crescent to Spadina Road and acquisition of lands therefor	25,000.00	B-4032
(f)	Forest Hill, Village of	Construction of asphalt pavement on Wingate Place	3,100.00	B-4127
(f)	Forest Hill, Village of	Gravelling, Etc., St. Clements Ave. and Lawnhurst Blvd.	2,400.00	B-4154-b
(f)	Forest Hill, Village of	Construction asphalt pavement on Fairleigh Crescent	6,270.00	B-4163 (a-b)
(f)	Forest Hill, Village of	Gravelling of Castlefield Ave.	2,453.00	B-4179
(f)	Forest Hill, Village of	Provision of pensions for employees of Forest Hill	40,000.00	B-4210
(d)	Fort Erie, Town of	Fire Protection Purposes	20,000.00	B-4323
	Fort Erie, Town of	Construction of a sewer on Crowe Avenue	3,000.00	B-3760
(a)	Fort William, City of	Construction of tile sewer from Southern Avenue to Northern Avenue	16,562.00	B-3294
	Fort William, City of	Sewer Connections	10,039.52	B-3444 (a)
	Fort William, City of	Sanitary installations	691.53	B-3444 (b)
(a)	Fort William, City of	Construction tile sewers on Bessie Ave. and Walsh St. and grading and gravelling on Bessie Ave.	18,314.80	B-3662
	Fort William, City of	Construction of pavement on Gore Street and grading and gravelling on Mary Street.	35,167.00	B-3788 (a) (b)
(a)	Fort William, City of	Construction of concrete sidewalk on both sides of Victoria Avenue	3,282.00	B-3789
	Fort William, City of	Construction of sewer on Mountain Avenue	61,107.00	B-4295
(a)	Fort Frances, Town of	Construction of sidewalks as local improvements	3,310.00	B-3775
	Fort Frances, Town of	Construction of a sewer on Smith Ave.	5,594.00	B-4087
(d) (1)	Frankford, Village of	Completion of a community hall	6,000.00	B-2816
	Galt, City of	Construction of watermain on Jarvis St. and watermain and sewers on Elmood Ave. and Moscrip Road	17,400.00	B-4279 (a-b)
(d) (1)	Gananoque, Town of	Resurfacing of approaches to King Street	25,000.00	B-4058
(d) (j)	Gauthier, Local Improvement Dis.	Application of Board of Trustees of Local Improvement District for erection of Public School House	5,000.00	B-4172
(1)	Georgetown, Town of	Resurfacing of Queen Street	5,000.00	B-3627
(f)	Georgetown, Town of	Installation of complete sewage system and disposal plant	193,847.00	B-4407
	Gosfield North, Township of	Repair of Upcott Drain	1,311.78	B-3745
(d)	Gosfield North, Township of	Repair and Improvement of Cameron and Curry Drain	2,297.27	B-4363
	Gosfield South, Township of	Repair and Improvement of Upcott Drain	2,595.00	B-3538
(d) (j)	Gosfield South, Township of	Repair and Improvement of Orton Drain	2,801.85	B-3734





Hamilton, City of	Construction of sidewalk and curb on west side of Gilmour Place	2,275.52	B-3767
Hamilton, City of	Construction of sidewalk and curb on east side of Gilmour Place	2,444.29	B-3768
Hamilton, City of	Construction of combined relief sewer on Strathearn Ave.	210,000.00	B-3821
Hamilton, City of	Construction of concrete pavement in the Alley north of Barton Street	6,060.00	B-3889
Hamilton, City of	Construction of asphalt roadway on Houghton Ave.	13,469.00	B-3908 (a)
Hamilton, City of	Construction of asphalt roadway on Bayfield Avenue	15,515.50	B-3908 (b)
Hamilton, City of	Construction of asphalt roadway on Hampton Ave.	5,930.00	B-3908 (c)
Hamilton, City of	Construction of cement walk on Cline Avenue	158.84	B-3915
Hamilton, City of	Construction of cement walk and curb on Main St.	1,629.63	B-3939
Hamilton, City of	Construction of cement walk on Bond St.	1,708.20	B-3940
Hamilton, City of	Construction of cement walk and curb on Huxley Ave.	3,783.60	B-3941
Hamilton, City of	Construction and alterations to public schools	341,443.00	B-3947 (a-c)
Hamilton, City of	Construction of roadway on Huxley Avenue	6,021.00	B-3995
Hamilton, City of	Construction of 12 inch watermain on Parkdale Ave.	13,280.00	B-4007
Hamilton, City of	Construction of watermain on East 11th Street	9,156.00	B-4014 (a)
Hamilton, City of	Construction of roadway on Gilmour Place	7,246.00	B-4156
Hamilton, City of	Construction of roadway on Sanford Avenue	7,917.00	B-4161
Hamilton, City of	Construction of watermain on Knyvet Avenue	7,186.00	B-4197
Hamilton, City of	Construction of 6 inch watermain on E 12th St.	3,740.00	B-4240
Hamilton, City of	Construction of 6 inch watermain on East 14th Street	3,741.00	B-4241
Hamilton, City of	Construction cement walk on east side Kipling Road	2,196.57	B-4257
Hamilton, City of	Construction 24 inch storm sewer on Clinton Street	16,300.00	B-4290
Hamilton, City of	Construction of watermain on Terra Cotta Avenue	2,700.00	B-4321
Hamilton, City of	Construction of sewers on Knyvet Avenue	9,080.00	B-4353
Hamilton, City of	Construction of cement sidewalk and curb on Brucevale Avenue East, north side	1,509.11	B-4381
Hamilton, City of	Construction of cement walk and curb on Brucevale Avenue north side	2,154.30	B-4380
Hamilton, City of	Construction of cement walk and curb on Bowman St.	2,078.97	B-4397
Harrow, Town of	Construction of sidewalks on Walnut Street, Maple Avenue and Queen Streets	2,300.00	B-4118
Harwich, Township of	Repair and improvement of the Fields Creek Drain in Townships of Harwich and Howard	1,446.00	B-3484 (a)
Harwich, Township of	Repair and improvement of the R. L. Smyth Drain	832.00	B-3484 (b)
Harwich, Township of	Repair and improvement of the Raff Creek Drain	1,510.00	B-3484 (c)
Harwich, Township of	Repair and improvement of the Jenner Drain	795.00	B-3484 (d)
Harwich, Township of	Repair and improvement of the McDowell Drain	185.00	B-3484 (e)
Harwich, Township of	Repair and improvement of the upper portion of the Morgan Drain	600.00	B-3484 (f)
Harwich, Township of	Construction of the Harold Smith Drain	1,670.00	B-3811 (a)

(d)

(a)

(a)

(f)

(d)

(d)

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(d)

(d)	Harwich, Township of	Repair and improvement of the McGregor Creek Drain	1,494.00	B-3811 (b)
(d)	Harwich, Township of	Repair and improvement of the lower portion of the Gales Drain		
(d)	Harwich, Township of	Improvement of the Park Avenue Drain	1,315.00	B-3996 (a)
(d)	Harwich, Township of	Construction of the Kerr Drain	4,050.00	B-3996 (b)
(d)	Harwich, Township of	Repair of the open portion of the Nelles Drain	568.00	B-3996 (c)
(d)	Harwich, Township of	Repair and improvement of the Howard Drain	483.00	B-3996 (d)
(d)	Harwich, Township of	Repair and improvement of the McArthur Drain	2,336.00	B-4141 (a)
(d)	Harwich, Township of	Construction of the McArthur Drain	1,593.00	B-4141 (b)
(d)	Harwich, Township of	Construction of the Verstraete Drain	1,230.00	B-4141 (c)
(d)	Harwich, Township of	Repair of the Parrott Drain	459.00	B-4386 (a)
(d)	Harwich, Township of	Construction of the Edward Smith Drain	470.00	B-4386 (b)
(d)	Harwich, Township of	Repair and improvement of the Brush Drain Outlet	308.00	B-4386 (c)
(d)	Harwich, Township of	Repair and improvement of the Frank Newcombe Drain	479.00	B-4386 (d)
(d)	Harwich, Township of	Repair of the Fargo Drain	1,035.00	B-4386 (e)
(d)	Harwich, Township of	Repair and improvement of the McArthur Drain East	910.00	B-4386 (f)
(d)	Harwich, Township of	Repair of the Drewery Drain	258.00	B-4386 (g)
(d)	Harwich, Township of	Repair of the Kauffman Drain	519.60	B-4386 (h)
(d)	Hay, Township of	Improvement of the Trueman Drain	2,027.40	B-3508
(d)	Hibbert, Township of	Repair and improvement of the Walker Drain and Branch	4,600.00	B-3804
(d)	Howard, Township of	Construction of the Elliott Drain	990.00	B-3297 (a)
(d)	Howard, Township of	Construction of the Thompson Drain	760.00	B-3297 (b)
(d)	Howard, Township of	Repair and improvement of the Reeder Drain	1,162.00	B-3297 (c)
(d)	Howard, Township of	Repair and improvement of the Fields Creek Drain	9,447.59	B-3615
(d)	Howard, Township of	Repair of the North Marsh Drain	1,612.00	B-3716 (a)
(d)	Howard, Township of	Repair and improvement of the McGregor Creek Drain	14,779.00	B-3716 (b)
(d)	Howard, Township of	Repair and improvement of the McDowell Drain	648.00	B-3921 (a)
(d)	Howard, Township of	Repair, improvement and extension of the Brien Watterworth Drain		
(d)	Howard, Township of	Repair of the South Marsh Drain	1,299.00	B-3921 (b)
(d)	Howard, Township of	Repair and improvement of the Winters Drain	1,910.00	B-3921 (c)
(d)	Howard, Township of	Repair and improvement of the Springcreek Drain	1,286.00	B-3921 (d)
(d)	Howard, Township of	Repair and improvement of the Grant Skakel Drain	1,880.00	B-4025
(d)	Howard, Township of	Repair and improvement of the McDowell Branch	1,346.00	B-4281 (a)
(d)	Howick, Township of	No. 2 Drain	380.00	B-4281 (b)
(d)	Howick, Township of	Construction of Municipal Drain No. 17	2,466.25	B-3364
(d)	Howick, Township of	Corporation's share of the cost of construction of Municipal Drain No. 18		
(d)	Howick, Township of	Board of Trustees of Union School Section No. 1 for building of a new public school	5,441.00	B-3520
(d)	Howick, Township of	Repair and improvement of the Kennedy Drain	8,800.00	B-3664
(d)	Howick, Township of	Constructions of watermains as local improvements	1,530.60	B-4166
(d)	Howick, Township of	Resurfacing of portion of Bell Street and King Street West	12,168.30	B-3987
(d)	Howick, Township of		32,000.00	B-3679

Ingersoll, Town of	Re-surfacing of portion of Bell Street, Thames Street North and King Street West	7,000.00	B-3679 (a)
(d)	Purchase of certain fire fighting equipment	4,500.00	B-4065
Ingersoll, Town of	Building of Flinton Public School	20,000.00	B-3750
(d)	Building of Flinton Continuation School	20,000.00	B-3750
(j) (h)	Construction of macadam road on Willingdon Ave.	8,200.00	B-2298
(a) (j) (h)	Construction of pavement on Johnson Street and Regent St. Additional cost	1,770.74	B-2704 (a)
(a) (j) (h)	Additional expenditure for construction of pavement on Regent Street	2,424.46	
Kingston, City of	Additional expenditure for cost of construction of curbs on Regent and Park Streets	574.72	B-2705 (a) (b)
(a)	Construction of tile sewer on Alfred Street	1,230.00	B-3320
Kingston, City of	Construction of local improvements—pavements, walks and sewers	36,270.00	B-3603 (a-d)
Kingston, City of	Construction of local improvements—pavement on Mack St., walk and curb on Mack St.	6,019.20	B-3632 (a-c)
(a)	Construction of local improvements — pavements, walks and sewers	54,457.05	B-3633 (a-c)
Kingston, City of	Construction of concrete walk on north side of James St.	1,230.00	B-3770
(a)	Construction of concrete walk on Brock St.	336.00	B-3858 (a-c)
(a)	Construction of pavements on Adelaide and Thomas St.	14,368.60	B-3858 (b) (c)
(a)	Construction of pavement on South Bartlett St. and walk on Barrie St.	7,207.50	B-4011 (a) (b)
Kingston, City of	Construction of concrete walk on College St. and tile sewer on Mack Street	2,969.00	B-4071 (a) (b)
Kingston, City of	Construction of sewers on Dunlop and Earl Street and Carruthers Avenue	11,787.50	B-4227 (a-c)
(d)	Repair and improvement of the Ackert Drain	11,038.00	B-3420
(d)	Construction of pavement and sidewalk on Merner Ave	4,158.00	B-3049
(d)	Construction of sanitary sewer on Heiman Avenue	1,818.00	B-3287 (b)
(d)	Construction of curb and gutter on Herlan St. and sewer and watermain on Garden St.	5,470.00	B-3287 (a-c-d)
(d)	Construction of concrete walk on west side Hett Ave	1,070.51	B-3441
(d)	Construction of curb, gutter and roadway on Krug Street and walk on Claremont Ave	2,144.00	B-3527
(d)	Construction of local improvement works — grading, gravelling, sewers, walks and watermain	13,929.30	B-3761a-k
(d)	Construction of sidewalks on Regent and Carruthers Sts	3,848.00	B-4006 (a) (b)
(d) (g)	Improvement of the Municipal Street Railway Systems	250,000.00	B-4023



(a)	Kitchener, City of	Construction watermain on Guelph St. and concrete walk on Mansion Street	1,676.00	B-4208 (h) (i)
	Kitchener, City of	Construction of local improvement works	83,486.07	B-4208 (a-g) (k-p)
(d)	Kitchener, City of	Construction of sewer on Shoemaker Ave. and watermain on Arnold Street	2,863.00	B-4358 (a-e)
	Leamington, Town of	Grant of aid to Leamington District Memorial Hospital for erection, establishment, maintenance and equipment of public hospital in the said Town	40,000.00	B-3109
(d) (e) (h)	Leamington, Town of	Improvements to High School	31,600.00	B-4306
(j) (a)	Leaside, Town of	Additional expenditure for construction sewer on Glenbrae Avenue	522.56	
	Leaside, Town of	(Orders under Section 64 of the Board's Act and 305 (15d) and 310 of "The Municipal Act") cover amounts of the original Board's Orders		B-2417 (a) (b)
(d) (g)	Leaside, Town of	Construction of a sewer in the Municipal Park	16,000.00	B-2573 (a) (b)
(a)	Leaside, Town of	Construction of grading and gravelling as Local Improvement works	30,350.00	B-3341
	Leaside, Town of	Construction of watermains and sewers as Local Improvement works	70,062.20	B-3404
(a)	Leaside, Town of	Construction of local improvement works—pavements under 1945, 1946 and 1947 programme under Section 8 and pavements 1945 programme on petition	255,050.00	B-3512
	Leaside, Town of	Construction of sidewalks with and without curb as Local improvement works		B-3780 (a) (b)
(d) (i)	Leaside, Town of	Retirement of certain unmatured debentures	49,013.68	B-3881
(a)	Leaside, Town of	Construction of watermain, sewer on Randolph Road	409,455.77	B-3906
(a)	Leaside, Town of	Construction of gravelling as local improvements	8,020.00	B-4093 (a-d)
	Lochiel, Township of	Repair of the McLeod Drain	30,950.00	B-4093 (e)
(d)	Logan, Township of	Improvement of present school building S.S. No. 11	1,983.46	B-3624
	London, City of	Construction of walks on Cambridge and King Sts. and curb and gutter on Arundell St.	2,000.00	B-3708
	London, City of	Construction of cement walk on North Briscoe St. and sanitary sewer on Gleeson St.	2,943.63	B-3665 (a-c)
	London, City of	Construction of cement walk on East Wharncliffe Road S.	9,761.67	B-3753 (a) (b)
(a)	London, City of	Construction of sanitary sewers on Sander St., Gould St. and Elgin St.	284.80	B-3912 (a)
	London, City of	Construction of cement walks on Cheapside St., North Montague Place both sides	42,799.91	B-3912-b
	London, City of	Construction of cement walks on Sparton Street, Robert Street and East Sanders Street	1,979.80	B-4042 (a-c)
			1,931.60	B-4207

(e) (h)	London, Township of	Additional cost of construction of Broughdale Drain No. 2 (Sec. 310 order covers entire expenditure reducing interest rate from 4 % to 3 %)	1,395.00	B-1794
	London, Township of	Construction of storm sewer on Oxford Street, First Street and Second Street	3,420.00	B-3476 (a)
(h) (e)	London, Township of	Additional cost of construction of storm sewer on parts of Britannia Ave., Columbia St. and Edinburgh St.	2,000.00	B-3476 (b)
		Reduction of interest rate from 4 % to 3 % on whole amount	5,000.00	B-3476 (b)
		Original cost of above works	5,587.00	B-3476 (c)
j) (d)	London, Township of	Repair and reconstruction of the Flood Municipal Drain	9,000.00	B-3907
	Lybster, Township of	Application of Board of Trustees of School Section No. 1 for construction and equipment of school building S.S. No. 1	1,660.00	B-3309
		Repair of the Heffer Drain	12,000.00	B-3705
(d) (j)	Malahide, Township of	Construction and equipment of two room school	2,000.00	B-3924
(d) (d)	Martland, Township of	Building of new class room and repair of old school in S.S. No. 1 and 2, McCrosson	3,000.00	B-3928
	Township of	Permanent water service on River Avenue	3,584.00	B-3490
(f)	McIrvine, Township of	Repair and improvement of the Reid Drain	0,133.00	B-3521 (a)
(d) (d)	McKillop, Township of	Repair and improvement of the McCallum-Winthrop Drain	739.00	B-3521 (b)
(d) (d)	McKillop, Township of	Repair and improvement of the Winthrop Drain South	873.00	B-3946 (a)
(d) (d)	McKillop, Township of	Construction of the Kirby Drain	1,378.00	B-3946 (b)
(d) (d)	McKillop, Township of	Construction of the Scott Drain	1,044.00	B-3946 (c)
(d) (j)	McKim, Township of	Construction of the Driscoll Drain	16,900.00	B-3976
		Construction of additional two rooms with heating system and equipment to school in P.S. No. 4	934.25	B-3602 (a)
(d) (d)	Maidstone, Township of	Construction of the Boyd Award Drain	1,851.23	B-3602 (b)
(d) (d)	Maidstone, Township of	Construction of the Hyland and Seymour Drain	1,670.47	B-3916 (a)
(d) (d)	Maidstone, Township of	Repair of the Girard Drain	1,453.50	B-3916 (b)
	Maidstone, Township of	Repair and improvement of the Pfahler Drain	1,323.55	B-4106 (a)
	Maidstone, Township of	Repair of the Bauer Branch of the 4th Concession Drain	6,442.67	B-4106 (b)
		Repair of the Wilson Quinlan Wisner and Arch Taylor Drain	1,565.10	B-4348
(d) (d)	Maidstone, Township of	Repair of the centre of the 7th Concession Drain	3,382.00	B-3814
	Metcalfe, Township of	Repair and improvement of the Brown Drain	1,828.00	B-4374
	Mersea, Township of	Repair and improvement of the Grosvenor Drain		
		Aid to the Leamington District Memorial Hospital for erection, establishment, maintenance and equipment of public hospital in Town of Leamington	25,000.00	B-3110
(d) (d)	Mersea, Township of	Drainage and Pumping Scheme, Elmdale Subdivision	2,487.00	B-3537
(d) (d)	Mersea, Township of	Construction of the First Concession Road Drain	1,294.00	B-3614
(d) (d)	Mersea, Township of	Erection of new school and purchase of furniture etc. in School Section No. 23	10,000.00	B-3774

(d)	Mersea, Township of	Repair and improvement of the 9th Concession Road Branch of the Silver Creek Drain	448.00	B-3802-a
(d)	Mersea, Township of	Repair and improvement of the 11th Concession Branch of the East Reid Drain	920.00	B-3802-b
(d)	Mersea, Township of	Repair of the Healey Drain	700.00	B-3869
(d)	Mersea, Township of	Repair and improvement of the Goslin Drain	1,980.00	B-3883
(d)	Mersea, Township of	Installation of new equipment and construction of pumping house at West Marsh Drainage Scheme	30,425.00	B-3974
(d)	Mersea, Township of	Township's share of cost of repair and improvement of north portion of Two Creeks Drain in Township of Romney	476.00	B-3986
(d)	Mersea, Township of	Repair and improvement of the 11th Concession Drain	1,257.00	B-3988
(d)	Mersea, Township of	Repair and improvement of the Hooker Drain	4,160.00	B-4004
(d)	Mersea, Township of	Repair and improvement of the Scott Drain	1,689.00	B-4103-a
(d)	Mersea, Township of	Reid Drain	784.00	B-4103 (b)
(d)	Mersea, Township of	Repair and improvement of the Setterington Drain	1,102.00	B-4252
(c)	Millbrook, Village of	Purchase of Fire Fighting Appliances	4,200.00	B-3415
(d)	Milton, Town of	Construction of outfall sewer and sewage disposal works	40,000.00	
(d)	Moore, Township of	Storm sewers for surface and house drainage	30,000.00	B-3293 (a) (b)
(d)	Moore, Township of	Additional cost for construction of Lyndoch St. Drain	277.00	B-3252 (a)
(d)	Moore, Township of	Repair of the Andrews Drain	2,046.00	B-3460
(d)	Moore, Township of	Repair and improvement of the Paget Street Drain	744.55	B-3989 (a)
(d)	Moore, Township of	Repair and improvement of the McPherson Drain	474.67	B-3989 (b)
(d)	Moore, Township of	Repair of the Hawkins Drain	645.00	B-4053 (a)
(d)	Moore, Township of	Improvement of the Jane Street Drain	430.00	B-4053 (b)
(d)	Moore, Township of	Repair and improvement of the McDiarmid Drain	1,135.00	B-4190
(d)	Moore, Township of	Repair and improvement of the Alexander Drain	700.00	B-4325
(d)	Mornington, Township of	Repair of the Allingham Drain	919.00	B-3527
(d)	Mornington, Township of	Repair of the Beggs Drain	495.00	B-3732
(d)	Mornington, Township of	Repair of the Freeman Drain	2,800.00	B-3931
(h)	Mosa, Township of	Additional expenditure to cover court costs in connection with construction of the Smith Drain	925.83	B-990 (a)
	Mosa, Township of	Repair of the Graham Drain	456.50	B-3778
	Mosa, Township of	Repair and improvement of the part of the Bammer Drain	1,058.40	B-3845 (a)
	Mosa, Township of	Repair and improvement of Government Drain Number 2	2,401.25	B-3845 (b)
	Mosa, Township of	Repair and improvement of part of the J. J. Shields Drain	549.95	B-3957
	Mosa, Township of	Construction of the Hurley Drain	550.00	B-4193 (a)
	Mosa, Township of	Repair of the Currie Drain	59.00	B-4193 (b)
	Neebing, Municipality of	Purchase from War Assets Corporation of Airmen's Quarters Site Plan No. 10	2,500.00	B-4218
(d)	Neelon and Garson, United Twps. of	Erection of new two class room school and basement for Public School Section No. 1, Garson	12,000.00	B-3174



(d) (j)	Neelon and Garson, United Twp. of	Erection of two class room school and basement for Public School Section No. 1 of Township of Neelon	11,500.00	B-3344
(d) (j)	Neelon and Garson, United Twp. of	Repair of additional one class room and basement to present Public School P.S. No. 3 Neelon	8,500.00	B-3904
(a)	Nepean, Township of	Construction of sewers in Sewer Area No. 1	10,352.00	B-2867 (a)
(a)	Nepean, Township of	Construction of watermains in Water Area No. 1	10,630.00	B-2867 (b)
(a)	Nepean, Township of	Construction of sewers and watermains as Local Improvements	30,865.00	B-3717 (a) (b)
(a)	Nepean, Township of	Construction of sewers and watermains as Local Improvements	24,510.00	B-3950 (a) (b)
(d)	Newmarket, Town of	Purchase of the Newmarket Arena Property	16,000.00	B-3374
	New Toronto, Town of	Construction of a storm sewer	95,000.00	B-3696
	Niagara, Township of	Construction of a waterworks system consisting of a reservoir and pipe lines	16,405.32	B-4040
	Niagara, Township of	Construction of watermains including hydrants as a local improvement	77,608.14	B-4041
	Niagara, Township of	Construction of tile and stone or timber drains (Tile Drainage Loan)	50,000.00	B-4072
(d) (j)	North Bay, City of	Past services on Employees' Pension Scheme	35,000.00	B-3380
	North Bay, City of	Construction sanitary sewer and watermain on Bloem and Browning Streets	1,737.78	B-3966 (a) (b)
	North Bay, City of	Construction of the Wilton Drain	1,135.00	B-3803 (a)
	North Dorchester, Township of	Repair and improvement of the Roulston Drain	742.00	B-3803 (b)
	North Dorchester, Township of	Repair of the Defoe Drain	416.00	B-3803 (c)
	North Dorchester, Township of	Repair of the open portion of the Judge Drain	377.94	B-3803 (d)
	North Dorchester, Township of	Repair of the north branch of the Dingman Drain	680.00	B-3803 (e)
	North Dorchester, Township of	Repair and improvement of the Knechtel Drain	2,150.00	B-3866
(d)	North Gower, Township of	Erection of a new Public and Continuation School	51,000.00	B-4183
(d)	North Monaghan, Township of	Erection of a school	38,000.00	B-3594
(d)	North Walsingham, Township of	Purchase of a site and erection of a Public School in or near the Village of Langton	150,000.00	B-4168
	North York, Township of	Construction of watermains on Stafford Road, Terrace Avenue, Farrell Avenue and Community Circle	5,236.09	B-3258 (c) (f)
(j)	North York, Township of	Construction of sanitary sewers on Glencairn and Cranbrooke Avenues	1,782.00	B-3307 (a) (b)

(h) (j)	North York, Township of	Construction of Deep Well and Water Treatment Plant and a Pumping Station as an extension to water works system	65,000.00	B-3257
	North York, Township of	Erection of six room addition to and renovation of present existing four-room school and purchase of furniture and equipment therefor (Original amount \$80,000 and further expenditure of \$49,000)	129,000.00	B-3479
	North York, Township of	Construction of watermain and surface treatment on Ridley Boulevard	5,333.00	B-3483
(e) (i)	North York, Township of	Construction of certain local improvement works—watermains, pavements and street lighting	45,974.40	B-3483 (1-2-3)
(j) (m)	North York, Township of	Payment of certain floating indebtedness owing to the Township of York	47,500.00	B-3557
	North York, Township of	Construction of pavements, sanitary sewers and storm sewers	12,679.16	B-3690
(d) (j)	North York, Township of	Erection of ten room school P.S.S. No. 34 and to improve the grounds	173,000.00	B-3712
(d) (j)	North York, Township of	Erection of five roomed one storey school to be known as Armour Heights Public School and purchase of furniture and equipment	165,000.00	B-3713
(d) (j)	North York, Township of	Purchase of site and erection of school P.S.S. No. 14	220,000.00	B-3714
	North York, Township of	Construction of sanitary sewers and watermains on Ridley Boulevard and Argyle Avenue	11,605.87	B-3777
(a) (f)	North York, Township of	Construction of watermains and sanitary sewers as Local Improvements	10,353.25	B-3796 (a) (b)
	North York, Township of	Construction of Local Improvement pavements on petition and under Section 8	27,554.82	B-3865 (a-g)
(k)	North York, Township of	Construction of a watermain on Pleasant Ave. Provision for annual retiring allowance of \$1,600 to former clerk and of additional capital expenditure of \$533.33 not provided in current estimates for salary	2,750.00	B-3975
(a)	North York, Township of	Construction of watermains on Joicy Boulevard and Grandview Avenue	533.33	B-4000
	North York, Township of	Construction of stone and gravel roadway etc. on Pratt Avenue, Codsell Avenue and Honiton Street	10,154.53	B-4003 (1) (2)
	North York, Township of	Construction watermain on York Mills Road, pavement on Pemberton Avenue, and sewers on St. Germaine Ave. and Otter Crescent	3,587.18	B-4010
(a)	North York, Township of	Construction of a sanitary sewer on Industry Street	3,186.38	B-4017 (a) (b)
(a)	North York, Township of	Construction of watermains on Edgemoor Avenue and Otter Crescent	5,600.00	B-4075
	North York, Township of	Construction of watermains on Warrander Avenue and Mount Stephen	376.69	B-4076 (a) (b)
			4,400.00	B-4083 (a) (b)

(a)	North York, Township of	Construction of water mains on Senlac Road, Don Valley Drive, Sheppard Avenue	92,000.00	B-4090 (a-d)
	North York, Township of	Construction of curb, gutter and pavement on Broadway Avenue and storm sewer on Buckingham Avenue	7,879.27	B-4130 (a) (b)
	North York, Township of	Construction of pavement on Armour Boulevard	2,250.00	B-4153
	North York, Township of	Construction of pavements on Coldstream Ave. and Gleugrove Avenue	9,618.56	B-4165 (a) (b)
	North York, Township of	Construction of pavement and curb on Walder Street	6,050.00	B-4287
	North York, Township of	Construction street lights Old Orchard Grove and Chiswick St. and roadway on Oak Street	2,620.00	B-4288
	North York, Township of	Construction of portable school S.S. No. 19	8,000.00	B-4267
(d)	North York, Township of	Construction of pavement on Armour Blvd. and Banff Road	2,055.00	B-4309
	North York, Township of	Construction curb and gutter on Broadway Ave. and sanitary sewer on Brooke Avenue	11,375.93	B-4384 (a) (b)
(d)	Orford, Township of	Repair and improvement of the Gillies Drain	1,600.00	B-3872
(d)	Orford, Township of	Repair and improvement of the Gooden Drain	325.00	B-4212 (a)
(d)	Orford, Township of	Repair and improvement of the North Marsh Drain	1,750.50	B-4212 (b)
(d)	Orford, Township of	Repair of the Ashton Drain	288.00	B-4304 (a)
(d)	Orford, Township of	Repair of the Ferrin Drain	476.00	B-4304 (b)
	Orillia, Town of	Erection and equipment of twenty tourist cabins for Orillia Municipal Motor Camp	7,500.00	B-3488
	Orillia, Town of	Construction of sanitary sewer and connections on St. Jean Street	2,345.05	B-3868
(f)	Orillia, Town of	Construction of sewer and drain connections on St. Lawrence Street	1,005.31	B-3892
	Orillia, Township of	Gravelling of roads	4,000.00	B-4223
	Ottawa, City of	Construction of sidewalks on Belgrave Road and Sims Ave.	905.00	B-3505 (a) (b)
	Ottawa, City of	Re-paving of the track allowance of the Ottawa Electric Railway Company	50,000.00	B-3516
(a)	Ottawa, City of	Construction of Local Improvement sidewalks	10,896.54	B-3591
	Ottawa, City of	Construction of concrete sidewalks on Catherine Street and Mosgrove Street	1,416.50	B-3625 (a) (b)
	Ottawa, City of	Construction of a storm sewer on Fern Avenue	5,600.00	B-3626
(a)	Ottawa, City of	Construction of concrete sidewalk on Queen Street	700.00	B-3729
	Ottawa, City of	Construction of a sewer on Island Park Drive	1,960.00	B-3786
(a)	Ottawa, City of	Construction of sidewalk and curb on Sherwood Drive	6,000.00	B-3791
	Ottawa, City of	Construction of a sewer on Ivy Street	2,810.00	B-3801
	Ottawa, City of	Acquisition of certain land for Ottawa Technical High School	30,000.00	B-3806
(a)	Ottawa, City of	Construction of sidewalks on Breezehill Ave., Clarendon Avenue, Helena St., and Parkdale Avenue	3,695.00	B-3949 (a-d)
	Ottawa, City of	Sewer mains on Electric Street and Putman Avenue	6,485.00	B-3960 (a) (b)



Ottawa, City of	Construction of sewers on Preston Street and Templeton Street	5,110.00	B-3980 (a) (b)
Ottawa, City of	Construction of sewers and sewer connections	70,000.00	B-4013 (a)
Ottawa, City of	Construction of certain roadways, pavements, curbs and sidewalks	115,000.00	B-4013 (b)
(d) (1) Ottawa, City of	Re-paving of the track allowance of the Ottawa Street Railway Company on certain streets	95,000.00	B-4016
Ottawa, City of	Construction of sewer on Cambridge Street	1,180.00	B-4125
(d) Paisley, Village of	Purchase of fire truck and pumper	5,000.00	B-4119
Paisley, Village of	Establishment of municipal water and fire protection system	60,000.00	B-3849
to uuoL 'uoisæwæd	(f) Building of addition to present high school for agricultural purposes	2,750.00	A-8329 (b)
Parry Sound, Town of	Construction of sewers on Cascade Street, Adelaide St., Burd Street and Marion Avenue	12,054.00	B-3449
(d) (j) Pelee, Township of	Repair of the Curry Marsh Drainage System	18,500.00	B-4178
(d) (j) Pelham, Township of	Enlargement of school P.S.S. No. 9 and retirement of certain Cemetery notes due	40,000.00	B-3835
(d) (1) Pembroke, Town of	Completion of addition to Continuation School S.S. No. 9 and equipment of same	20,000.00	B-3835
Peterborough, City of	Issue of debentures to retire unmatured debentures	50,000.00	B-3450
Peterborough, City of	Grant of aid to Peterborough Memorial Community Centre	75,000.00	B-3265
Peterborough, City of	Construction of the Peterborough General Civic Hospital and Nurses Residence	600,000.00	B-3266
Petrolia, Town of	Payment to Township of North Monaghan of its equity in Confederation and May's Schools	12,000.00	B-4342
(d) (j) Petrolia, Town of	Construction of pavement on Princess Street	2,350.00	B-3783
Phelps, Unorganized Township of	Construction of pavement on West Street	1,468.00	B-3874
Pickering, Township of	Erection of a public school	5,500.00	B-3663
(d) Plympton, Township of	Erection of addition to present school P.S.S. No. 3 East, and equipment therefor	25,000.00	B-3494
(d) Plympton, Township of	Construction of the Greenless Relief Drain	925.00	B-3704 (a)
(d) (h) (j) Port Arthur, City of	Repair and improvement of the Keating Drain	800.00	B-3704 (b)
	Additional cost of construction of sidewalk on Fitzgerald Street	837.06	
(d) (h) (j) Port Arthur, City of	(Section 64 order covers full amount of original application of \$28,296.50)		B-135 (a-d)
	Additional expenditures for construction of concrete pavement on Bay Street	1,690.40	
	(Section 64 order covers full amount of original application of \$3,583.85)		B-2064 (f)

(h)	Port Arthur, City of	Additional expenditure for construction of pavements on South High St., Crown St., Dufferin and Bay Sts.	2,044.07	B-2064 (a-f)
(d)	Port Arthur, City of	Addition expenditure for construction of sidewalks on McIntyre Street and Pavement on Cornwall Ave. (Section 64 Order covers whole of original application of \$95,535.00)	95.66	
(d)	Port Arthur, City of	Grant to General Hospital of Bort Arthur	175,000.00	B-2788 (a-c)
(d)	Port Arthur, City of	Construction of addition to Pine Street School	40,000.00	B-3209
(d)	Port Arthur, City of	Construction of pavements and curbs on Ontario St., River Street, Machar Avenue and High St.		B-3588
	Port Arthur, City of	Construction and installation of House Sewer Connections during the year 1945	80,000.00	B-3923 (a-c)
	Port Colborne, Town of	Construction of sanitary sewer with house connections	25,000.00	B-3923 (d)
	Port Colborne, Town of	High School purposes	8,662.30	B-3332
	Port Credit, Village of	Construction of storm sewer on Wanita Road	5,000.00	B-3840
(a)	Port Credit, Village of	Construction of two rubble stone seawalls	1,965.36	B-3879
	Preston, Town of	Construction of sanitary sewer on Eby Street	47,000.00	B-4034 (a) (b)
	Preston, Town of	Construction of Main Sanitary sewer on Oak Street	764.00	B-3436
	Rainy River, Town of		424.00	B-3631
(d)	Rainy River, Town of	Retirement of certain unmatured debentures	100,000.00	B-3385
(j)	Raleigh, Township of	Repair and improvement of the Bullis Creek Drain	4,010.00	B-3416 (a)
	Raleigh, Township of	Repair and improvement of the Payne and Backus Drain	2,348.00	B-3416 (b)
	Raleigh, Township of	Construction of the Pickering Drain	522.00	B-3416 (c)
	Raleigh, Township of	Construction of the Shadd Tile Drain	390.00	B-3416 (d)
(d)	Rayside, Township of	Erection of addition to school house in Union School Section No. 3	12,000.00	B-3934
(d)	Red Rock, Improvement District	Building of new school building in P.S.S. No. 3	7,000.00	B-4001
(d)	Ridout, Township of	Public School Purposes	200,000.00	B-4123
(d)	Romney, Township of	Improvement to school property in U.S.S. No. 2	1,000.00	B-4350
	Romney, Township of	Improvement and maintenance of Number 20 or Gore A & B Drain	1,629.00	B-3646 (a)
(d)	Romney, Township of	Improvement and maintenance of Number 19 or McGregor Drain West	421.69	B-3646 (b)
(d)	Romney, Township of	Improvement and maintenance of Two Creeks Drain	1,266.84	B-3936
(d)	St. Catharines, City of	Construction of an incinerator	62,500.00	B-2381
(d)	St. Catharines, City of	Sewer and private drain connections on Columbia St.	3,120.00	B-3058 (a) (b)
(a)	St. Catharines, City of	Construction of Local Improvement works	3,660.00	B-3475 (a-d)
(a)	St. Catharines, City of	Construction of pavements, sidewalks and sewers	38,633.00	B-3769
(a)	St. Catharines, City of	Construction of sewers on Rolls Ave., Fitzgerald St., Dunlop Drive and Rolls Avenue	4,400.00	B-4009
(a)	St. Catharines, City of	Construction of drain connections in Eden Drive and sidewalk on Rockcliffe Road	495.00	B-4235 (a) (b)

St. Catharines, City of	Construction of tile sewers and drain connections in Clayborne Ave., Terrace Hill Road and Westchester Crescent	8,530.00	B-4254
St. Catharines, City of	Construction of sewers and private drain connections in Glenwood Avenue	5,520.00	B-4255
St. Clair Beach, Village of	Ratepayer's share of cost of construction of watermain on Edgewater Blvd.	4,686.94	B-3782
St. Clair Beach, Village of	Construction of watermain on Kensington Road	2,298.95	B-3943
St. Clair Beach, Village of	Construction of watermain on Brighton Road	7,226.00	B-4275
St. Thomas, City of	Construction of school building in U.S.S. No. 3	20,000.00	B-4344
(a)	Construction of sidewalks, curbs and gutters as Local Improvements	53,524.00	B-3536
(d)	Repair of the Merrick Creek Drain	6,658.00	B-3674
(d)	Repair of the Rupley Drain	1,381.00	B-3935
(d)	Construction of the Dickson Drain	1,477.00	B-4169
(d)	Construction of combined storm and sanitary sewer on Cecil Street	3,794.00	B-3387
(d)	Construction of combined concrete curb and gutter on McKenzie Street	1,802.00	B-3517
(d)	Remodelling of three schools	25,000.00	B-3575
(d)	Purchase of property for new vocational school and improvement of same	15,000.00	B-3647
(d)	Construction of public school on North Russell St.	165,000.00	B-3648
(d)	Construction of gutter on east side of Dundas St.	1,916.82	B-3649
(d)	Construction of combined concrete curb and gutter on Nelson Street	2,257.50	B-3650
(a)	Purchase of Pirsch Model 20 Fire Truck chassis and equipment	20,000.00	B-3886
(a)	Construction of concrete sidewalk on Cecil Street	1,827.50	B-3698
(a)	Construction curb and gutter on Vidal Street and asphalt pavement on Vidal Street	23,427.00	B-3748
(h)	Construction of curb and gutter on Rose Street, Forsyth Street and Stuart Street	3,664.80	B-3759 (a-c)
(h)	Construction of concrete pavement on Stuart Street and of an additional amount to complete same	6,094.00	B-3797 (a)
(h)	Construction of concrete curb and gutter on Stuart Street	3,512.71	B-3797 (b)
(h)	Construction of concrete curb and gutter on Maria Street	3,393.00	B-3797 (c)
(h)	Construction of concrete gutter on Maria Street	942.20	B-3797 (d)
(h)	Construction curb and gutter on MacKenzie St.	662.00	B-3797 (e)
(a)	Construction of curb and gutter on Collingwood St.	1,926.30	B-3797 (f)
(a)	Construction of concrete sidewalks as Local Improvements	2,111.20	B-3797 (f)
(a)	Purchase lands for additional housing accommodation	8,636.00	B-3871
		18,000.00	B-3929



(a)	Sarnia, City of Sarnia, City of	Construction of sidewalks on Confederation and Bright Sts. Purchase of snow plow, asphalt sprayer and street flusher combined	824.00	B-3938
			8,000.00	B-4067
			1,373.50	B-4135 (a)
	Sarnia, City of Sarnia, City of	Construction of sidewalk on Mack Avenue	5,588.90	B-4135 (b)
		Construction of storm and sanitary sewer and laterals on Mack Avenue	100,000.00	B-4194
(d)	Sarnia, City of	Construction of services for Wartime Housing	37,098.00	B-3675
(a)	Sarnia, Township of	Construction of six inch watermain as Local Improvement Works	1,090.00	B-3992
			2,000.00	B-4137
(d)	Sarnia, Township of	Construction of the McLennan-Reserve Boundary Drain	4,000.00	B-3285
		Installing of heating system in School House	600,000.00	B-3421
		Boiler repairs, new furnace, etc., for Township School Area No. 1	75,000.00	B-3553
(d) (i)	Scarborough, Township of	Retirement of unmatured debentures	7,860.05	B-3787 (a) (b)
(d)	Scarborough, Township of	Construction of school and purchase of school furniture and equipment Township School Area No. 2	1,718.90	B-3954 (a) (b)
		Construction of sidewalks on Manderley Drive and Dunington Drive	700.00	B-3860
		Construction of macadam pavement on White Birch Rd.	4,750.00	B-3308
(a)	Scarborough, Township of	Construction of sidewalk on the south side of Main St.	275.00	B-3406
(d)	Shelburne, Village of	Repair and improvement of the Grape Run Drain	470.00	B-3634 (a)
(d)	Sombra, Township of	Repair of the Brown Concession 8 Drain	650.00	B-3634 (b)
(d)	Sombra, Township of	Repair and improvement of the Kerwin No. 2 Drain	1,414.00	B-3902 (a)
(d)	Sombra, Township of	Repair and improvement of the McLure Drain	1,355.00	B-3902 (b)
(d)	Sombra, Township of	Repair and improvement of the Whitebread West Drain	763.00	B-4018
(d)	Sombra, Township of	Repair and improvement of the Booth Creek Drain	425.00	B-4258 (a)
(d)	Sombra, Township of	Repair and improvement of the Boyington Drain	716.00	B-4258 (b)
(d)	Sombra, Township of	Repair and improvement of the Moshier Drain	1,200.00	B-4339
(d)	Sombra, Township of	Repair and improvement of the Pollock Drain	3,600.00	B-4269
	Southampton, Town of	Extension of High Street and resurfacing	3,200.00	B-4152
	South Dorchester, Township of	Purchase of teacher's residence for Union School Section No. 11	2,500.00	B-3942
(d) (i)	South Sherbrooke, Township of	Consolidation of outstanding deficit of the Township	17.61	B-423
(h)	Stamford, Township of	Additional cost of watermain on Kitchener St.	2,793.80	B-3604
	Stamford, Township of	Construction of sewer and watermain on Spence Street	779.56	B-3773 (a)
	Stamford, Township of	Construction of sewer on Portage Road	1,133.22	B-3773 (b)
	Stamford, Township of	Watermain and sewer in High St.	703.68	B-3773 (c)
	Stamford, Township of	Construction of sidewalk on Highland Avenue	1,204.37	B-3794
	Stamford, Township of	Construction of watermain on Brookfield Avenue	5,295.29	B-4049
	Stamford, Township of	Construction of sidewalk on Murray Street		

(d) (f)	Stourville, Village of	Public School purposes			B-3836
	Streetsville, Village of	Construction of Filtration and Chlorination Plant		16,000.00	B-4261
(d) (h) (j)	Sturgeon Falls, Town of	Installation of 30-ton Weighing Machine		20,000.00	B-4186
	Sudbury, City of	Additional cost of construction of certain concrete pavements		3,000.00	
(d) (h) (j)	Sudbury, City of	(Sec. 64 Order covers full amount of \$4,174.56) Construction of sanitary sewer on Simcoe St.		272.56	B-1904 (a)
(h)	Sudbury, City of	Additional cost of work		358.48	B-2088
	Sudbury, City of	(Sec. 64 order covers full amount of \$2,023.48) Additional cost of completion of storm drain in lane first west of Shaughnessy Street		250.07	B-2918 (a-d)
(a) (d) (h)	Swansea, Village of	Construction of sanitary sewer and watermain in Ramsey Rd.			
(a) (d) (h)	Swansea, Village of	Additional cost for resurfacing pavement on Riverside Dr.		5,575.00	B-3563 (a) (b)
(h) (d)	Swansea, Village of	Additional cost of construction of watermain on south side of Bloor Street		4,150.00	B-1920 (b)
(d) (h)	Swansea, Village of	Additional cost of construction of watermain and sewer on Ellis Gardens		50.00	B-2324
(a) (d)	Swansea, Village of	Additional cost of construction of sanitary sewer on Grenadier Ravine Drive		1,000.00	B-2315 (b) (c)
(a) (a)	Swansea, Village of	Resurfacing of existing pavement on Riverside Drive		600.00	B-2981
	Swansea, Village of	Construction of sanitary sewer with house connections on Queen Street		10,000.00	B-3548
	Swansea, Village of	Grading on Runnymede Gardens		2,040.00	B-3785
	Swansea, Village of	Construction of sanitary sewer with house connections on Runnymede Gardens		1,200.00	B-3784 (a)
	Swansea, Village of	Construction of watermain with valves, etc. on Runnymede Gardens		4,285.00	B-3784 (b)
(j)	Tarentorus, Township of	Construction of two additional rooms to School House No. 2		2,564.00	B-3784 (a)
	Teck, Township of	Construction of sewers on Taylor Ave., George St. and Prince St.		17,700.00	B-3961
	Teck, Township of	Construction of sidewalks on Government Road and Taylor Ave.		3,235.02	B-3331 (b)
(d)	Teck, Township of	Enlargement and alteration to Collegiate and Vocational School and purchase of furniture and equipment therefor		1,225.00	B-3331 (a)
	Tecumseh, Town of	Extension and improvement of existing watermains from Riverside Drive to Tecumseh Road		55,000.00	B-3899
(d)	Thornbury, Town of	Purchase of substitution from Hydro Electric Power Comn. of Ontario		29,571.00	B-3457
	Thorold, Township of	Construction of sidewalks on Canal St.		6,500.00	B-3349
(d)	Thurflow, Township of	Erection of addition to public school in S.S. No. 6		1,200.00	B-4050
				8,000.00	B-3781

Tilbury East, Township of	Repair and equipment of the Burgess Drain and West Branch	3,070.35	B-3288 (a)
Tilbury East, Township of	Repair and improvement of the Lewis Drain	1,888.00	B-3288 (b)
Tilbury East, Township of	Repair and improvement of the Clossen Drain	1,812.00	B-3358
Tilbury East, Township of	Repair and improvement of the Hunsberger Drain	1,768.00	B-3458
Tilbury East, Township of	Repair and maintenance of Government Drain No. 1	26,531.77	B-3829
Tilbury East, Township of	Repair and improvement of the Gangier Drain	911.00	B-3944 (a)
Tilbury East, Township of	Repair and improvement of the Graham Drain	1,478.00	B-3944 (b)
Tilbury East, Township of	Repair of the Badder Drain	1,570.00	B-4259 (a)
Tilbury East, Township of	Repair and improvement of Government Drain No. 3	5,256.00	B-4259 (b)
Tilbury North, Township of	Construction of pumping station in Henry Lefave Drain	1,480.00	B-4273
Timmins, Town of	Construction of sanitary sewers on Howard Ave., Ross Ave., Tamarack St., and lane west of Patricia Blvd.	18,135.00	B-3875
Toronto, City of	Concrete pavement on portion of Havergal Gardens	4,406.00	B-3212 (3)
Toronto, City of	Construction pavement lane first south Davenport Road and portion Bayview Ave.	2,401.00	
Toronto, City of	Cost of snow removal and certain other equipment	1,940.00	B-3212 (4) (5)
Toronto, City of	Construction of pavement on lane first south of Gerrard St.	512,768.84	B-3333
Toronto, City of	Construction of pavements on lanes first and second north of Robinson St.	5,524.00	B-3365 (1)
Toronto, City of	Sewer on lane first south of Gerrard St.	7,628.00	B-3365 (2)
Toronto, City of	Sewer on lane first north of Robinson St. and east of Palmerston Ave.	3,410.00	B-3365 (3)
Toronto, City of	Construction of concrete pavement on Hertle Avenue	3,205.00	B-3365 (4)
Toronto, City of	Construction of pavement on Mill St.	22,378.00	B-3366 (4)
Toronto, City of	Construction of pavement on Beech Ave.	18,795.00	B-3366 (1)
Toronto, City of	Construction of pavement on Aldergrove Ave.	19,232.00	B-3366 (2)
Toronto, City of	Construction of pavement on lane first east of Leslie St.	10,363.00	B-3366 (3)
Toronto, City of	Construction of pavement on lane first south of St. Clair	1,027.00	B-3366 (5)
Toronto, City of	Sewer on lane first south of St. Clair	2,710.00	B-3366 (6)
Toronto, City of	Construction pavement on lane north of Ashburton Road	1,815.00	B-3366 (7)
Toronto, City of	Construction of sewer on lane north of Ashburton Road	3,019.00	B-3366 (8)
Toronto, City of	Construction pavement on lane north of Keystone Ave.	1,300.00	B-3366 (9)
Toronto, City of	Construction of sewer on lane north of Keystone Ave.	4,078.00	B-3366 (10)
Toronto, City of	Construction of pavement on lane east of Logan Ave. and pavement and sewer on lane east of Elmwood Ave.	2,900.00	B-3366 (11)
Toronto, City of	Construction of sewer on Richmond St.	12,138.00	B-3511
Toronto, City of	Construction of sidewalk on Glebe Road	24,575.00	B-3562 (a)
Toronto, City of	Board of Education on account of Perth Ave. Public School Addition	421.00	B-3562 (b)
Toronto, City of	Guaranteeing of Toronto Harbour Commissioners Debentures	7,600.00	B-3586
Toronto, City of	Construction of concrete sidewalk on St. Anne's Road	625,000.00	B-3598
		568.00	B-3605



(1) (d) (j)	Toronto, City of	Construction of concrete sidewalk on Oriole Parkway	494.00	B-3606
	Toronto, City of	Cost of improvements to the Municipal Abattoir Buildings	69,955.00	B-3623
	Toronto, City of	Construction of concrete sidewalk on portion of Highfield Road	991.00	B-3642
(b)	Toronto, City of	Additional expenditure of the city for alteration of certain offices not provided for in estimates	1,600.00	B-3651
	Toronto, City of	VE day celebration expenses	20,000.00	B-3652
	Toronto, City of	Pavement on portion of Maybank Ave., on lane first north of Eglinton Ave. W., and sidewalk on portion of Indian Road Crescent	10,959.00	B-3731 (1-3)
(1)	Toronto, City of	Convention of Canadian Federation of Mayors and Municipalities	5,000.00	B-3738
	Toronto, City of	Construction of breakwaters for preservation of certain portions of the shore of Ward's Island	22,500.00	B-3739
	Toronto, City of	Pavement and curbing on Randolph Avenue	8,243.00	B-3840
	Toronto, City of	Additional cost re office for Personnel Director	600.00	B-3972
	Toronto, City of	Additional cost of rehabilitation of concession building on Ward's Island	2,350.00	B-3973
(d) (j)	Toronto, City of	Construction and installation of services and works for houses and housing accommodation under The Veterans' Housing Act, 1945	300,000.00	B-4030
	Toronto, City of	Construction and installation of services and works for houses and housing accommodation under The Veterans' Housing Act, 1945	200,000.00	B-4030 (a)
(d) (j)	Toronto, City of	Building grant to Queen Elizabeth Hospital for Incurables, Toronto	300,000.00	B-4031 (a)
	Toronto, City of	Building grant to St. Joseph's Hospital	300,000.00	B-4031 (b)
	Toronto, City of	Building grant to Grace Hospital	150,000.00	B-4031 (c)
	Toronto, City of	Presentation to amateur sports champions, VJ celebrations and indigent patients	5,700.00	B-4095 (a-c)
	Toronto, City of	Construction pavement on Carrus Avenue, sidewalk on Douglas Ave. and sidewalk on Gerrard St. East	6,614.00	B-4099 (a-c)
	Toronto, City of	Construction of pavements on portions of Killarney Rd., George St. and Tranmer Ave. and curbing on portion of Tranmer Ave.	20,535.00	B-4100 (a-d)
	Toronto, City of	Construction of revenue watermain on Union St.	12,238.00	B-4112
(1)	Toronto, City of	Construction of pavement and sewer on Victor Avenue	50,247.00	B-4113
(j) (1)	Toronto, City of	Acquisition of lands for addition to Jesse Ketchum Park	6,000.00	B-4114
	Toronto, City of	Building grant to Runnymede Hospital	53,000.00	B-4115
	Toronto, City of	City Council reception and travelling expenses	1,500.00	B-4124
	Toronto, City of	Construction of watermain on Geary Ave.	240.00	B-4142
(a)	Toronto, City of	Construction of pavement on Broadview Ave.	24,118.00	B-4188
	Toronto, City of	Expenditures not provided for in Estimates for 1945	117,600.00	B-4199

(b)	Toronto, City of	Certain expenditures not provided for in Estimates for 1945	985.00	B-4214
	Toronto, City of	Construction of pavement and sewer on lane north of Chatham Avenue	9,426.00	B-4229 (a-b)
	Toronto, City of	Construction of pavement widenings	717,999.00	B-4245 (1-13)
	Toronto, City of	Construction of certain pavement widening and street improvements	494,659.00	B-4248 (1-6)
	Toronto, City of	Construction of sidewalks on portions of Balliol St., Merrill Bridge Road, East Lynn Ave., and Gerrard St. E.	2,022.00	B-4249
(1)	Toronto, City of	Acquisition of lands on Vine Avenue and Oriole Parkway for parks purposes	11,000.00	B-4251 (a) (b)
	Toronto, City of	Expenditure of various amounts not provided for in the estimates for the current year	46,000.00	B-4286 (1-4)
	Toronto, City of	Various pavement widenings	432,351.00	B-4282 (1-7)
(1)	Toronto, City of	Improvement and conversion of the Grandstand Area, Exhibition Park	40,000.00	B-4283
(1)	Toronto, City of	Preservation of certain portions of the shore of Toronto Island	137,100.00	B-4284
	Toronto, City of	Grading and paving of Blythwood Road	128,916.00	B-4285
(1)	Toronto, City of	Widening of pavement on portion of Lansdowne Ave.	243,354.00	B-4289
(1)	Toronto, City of	Extension of Eastern Avenue and pavement of same	41,009.00	B-4336 (a) (b)
(1)	Toronto, City of	Establishment of sports stadium at Danforth Avenue Athletic Field	40,000.00	B-4337
	Toronto, City of	Approval of certain expenses not provided for in Estimates for 1945	37,000.00	B-4338
	Toronto, City of	Construction of pavements on portions of Norway Avenue, Spruce Hill Road and lane west of Symington	44,750.00	B-4364 (a-c)
(1)	Toronto, City of	Acquisition of park lands on Balsam Avenue	22,500.00	B-4371
	Toronto, City of	Expenditures of various amounts not provided for in estimates for the current year	333,323.00	B-4383
	Toronto, City of	Construction of pavement on portion of Lippincott St.	18,729.00	B-4398
	Toronto, City of	Expenditures of various amounts not provided for in the estimates for the current year.	77,254.50	B-4417
	Toronto, Township of	Construction of certain watermains as set out in By-law 1331	42,444.36	B-3157
(d)	Toronto, Township of	Building of an addition to the Cooksville Public School, S.S. No. 2	13,000.00	B-3392
(d)	Trenton, Town of	Erection of a hospital	100,000.00	B-3884
(d)	Tuckersmith, Township of	Construction of Charters Drain	1,667.70	B-3913
(f)	Vaughan, Township of	Drainage, grading and gravelling westerly part of Birch Avenue	649.22	B-4035
	Wallace, Township of	Repair and improvement of Municipal drain No. 3 of Township of Maryboro	2,240.27	B-4136
(d)	Waterloo, Town of	Construction of watermain on Dearborn St.	1,158.40	B-3709

(d)	Waterloo, Town of	Construction of a sidewalk on the north side of Togo St.	332.00	B-3810
(d)	Waterloo, Town of	Construction of curb and gutters on Albert St.	2,800.00	B-3864
	Waterloo, Town of	Construction of civic auditorium	50,000.00	B-4128
	Welland, City of	Improvements to City Hall basement for Police Offices and building new rest rooms		
(d) (j)	Welland, City of	Completion of third storey of the Vocational School	20,488.00	B-3098
	Wellesley, Township of	Construction of Municipal Drain Number 11	41,270.00	B-3885
(d) (j)	West Ferris, Township of	Enlarging and equipping of present Public School (1B West Ferris)	3,970.69	B-3321
	West Luther, Township of	Construction of Municipal Drain No. 44	55,000.00	B-3551
	Westminster, Township of	Construction of water works system for Police Village of Byron	3,562.58	B-3779
	Westminster, Township of	Construction of watermains on Langarth Street and Holborn Avenue	24,200.00	B-1203
(d)	Westminster, Township of	Construction of sidewalk on Tecumseh Avenue	1,800.00	B-4024 (a) (b)
(d)	Westminster, Township of	Construction of the Thompson Road Drain	2,400.00	B-4408 (a)
(d) (i) (j)	Weston, Town of	Retirement of certain unmatured debentures	3,300.00	B-4408 (b)
(d) (g)	Weston, Town of	Installation of auxiliary water supply	120,000.00	B-3893
	Windsor, City of	Alterations to the grandstand building at Jackson Park	25,000.00	B-4097
(d) (e) (j)	Wingham, Town of	Grant to the Wingham General Hospital	7,500.00	B-4379
	Woodbridge, Village of	Extensions to the Waterworks System	15,000.00	B-2808
	Woodstock, City of	Construction of curb on Vansittart Ave. and sewers on Bay St., Cedar St. and Vincent St.	20,000.00	B-3311
	Woodstock, City of	Improvement and diversion of Hatch's Creek	1,557.70	B-3595 (a-d)
	Yarmouth, Township of	Construction of watermain in Yarmouth Heights Water Dis. System, Lyndhurst Water Dis. System, and Steele St. Water Main	7,500.00	B-4107
(a) (f)	York, Township of	Construction of storm and sanitary sewers and cast iron watermains	43,400.00	B-3755
	York, Township of	Provision of pensions for full-time employees of York Township and Local Boards thereof	26,106.00	B-3493
(a) (f)	York, Township of	Construction of Sewers on Spears Ave., Northlands Ave., Groham Road, Schell Avenue and Shortt St.		B-3533
(a) (f)	York, Township of	Construction of concrete sidewalks and curbs	12,111.00	B-3549
(a) (f)	York, Township of	Construction of sewers on Venn Crescent, Castlefield Ave., Ellins Avenue, Ridelle Avenue and Humbermill Ave. and watermain on Ellins Avenue	23,222.00	B-3549
(a) (f)	York, Township of	Construction of watermains on Eglinton and Lyon Avenues	14,233.00	B-3901 (a-f)
(a) (f)	York, Township of	Construction of sidewalks and curbs	1,977.00	B-4110
(a) (f)	York, Township of	Construction of sewer on Verona Ave. and sidewalks on Westbury Ave., Lanark Ave. and Strader Avenues	13,020.00	B-4111 (a-g)
			3,509.00	B-4213



# VALIDATION OF DEBENTURE BY-LAWS

(Section 64 of Part IV of "The Ontario Municipal Board Act")  
(Capital Expenditures approved prior to 1945)

Municipality	B-law No.	Purpose	Amount	Procedure File
Barton, Township of	1938	Construction of Local Improvements—Portion approved under Section 70 in 1944—By-laws 1928 and 1930 to 1937 consolidated	6,196.01	B-4328
Burlington Beach Commission	138	Construction of sidewalks on Fairview and Bellevue	2,478.00	B-2690
Cornwall, City of	31-1945	Construction of Local Improvement works—Portion approved under Sec. 70 in 1944	7,613.25	B-4070
Crowland, Township of	629-1945	Construction of Local Improvements	24,255.70	B-2085
Crowland, Township of	& 633-1945	Construction of Local Improvement works	21,847.61	B-3629
Crowland, Township of	628-1945	Construction of Local Improvement works	28,274.52	B-3630
Crowland, Township of	& 632-1945	Construction of Local Improvement works	18,000.00	B-3009
Dresden, Town of	733	Extensions to the waterworks system	5,094.00	B-2363 (a) (b)
Etobicoke, Township of		Construction of watermains and sewers on Glenroy Ave		
Etobicoke, Township of	6600	Construction of Local Improvement works—By-laws Numbers 6584, 6586, 6588, 6590 and 6592 thereby consolidated	16,274.18	B-3522
Etobicoke, Township of	6601	Construction of Local Improvement works—By-laws Numbers 6585, 6587, 6589, 6591 and 6593 thereby consolidated	2,433.22	B-3523
Fort William, City of	3851	Purchase of Fire equipment	20,000.00	B-565
Fort William, City of	3872	Corporation's share of the cost of pavement of Neebing Avenue—Arthur St. to C.N.R.	14,245.00	B-1944
Fort William, City of	3874	Corporation's share of the cost of pavement of Neebing Avenue—Montreal St. to C.N.R.	23,383.00	B-2096
Fort William, City of	3926	Construction of Local Improvement Works—Consolidation of By-laws Numbers 3923, 3924, 3925	73,084.30	B-3583

Harwich, Township of	3205 and 3208	Repair and improvement of the Burk Drainage Works	39,170.00	B-2859
Hisplo and Guibord Townships of	3A	Application of the Board of Trustees of the Roman Catholic Separate School for S.S. No. U4 for erection of new school buildings and equipment therefor	40,000.00	B-4312
King, Township of	796	Corporation's share of the cost of certain Holland Marsh Drainage works	17,354.48	B-3136
Kingston, City of	379	Local Improvement works—portion approved under Section 70 in 1944	67,719.30	B-3466
Kitchener, City of	2919	Construction of Local Improvements	7,014.21	B-3967
Leaside, Town of	916	Construction of Local Improvements	106,933.27	B-3719
North York, Township of	4006	Construction of Local Improvements—portion approved under Section 70 in 1944	58,960.30	B-4117
Orillia, Town of	1770 and 1810	Public School Purposes	14,000.00	B-2739
Ottawa, City of	9419, 9455, 9456, & 9457	Repair of track allowance and local improvements	176,300.00	B-4291
Penetanguishene	1012, 1016	Erection and equipment of school building	85,000.00	B-2646
Peterborough, City of	10	Application of the Board of Trustees of the Roman Catholic Separate School Board for City of Peterborough for purchase of school site and erection of a school	60,000.00	B-3977
Petrolia, Town of	1677	Waterworks Purposes	60,000.00	B-3007
Port Arthur, City of		Construction sidewalk on Dixon St.	2,120.00	B-2126
Port Arthur, City of	2640	Local Improvements—Consolidation of By-laws Numbers 2637 and 2638	2,888.01	B-3926
Port Arthur, City of	2641	House Sewer Connections	11,914.73	B-3927
St. Catharines, City of	4992	Payment for cost of incinerator	62,500.00	B-2381
St. Catharines, City of	4985	Cost of certain local improvements	46,236.08	B-3968
Sarnia, Township of	2	Application of the Board of Trustees of the Roman Catholic Separate School for School Section Number 9 of the Township of Sarnia for the purchase of a site and erection and equipment of a school house	12,000.00	B-4109

Scarborough, Township of	3306	Watermains and sewers	6,631.26	B-2986
Shuniah, Municipality of	700	Erection of schoolhouse, improvements to school property, and purchase of furniture and other equipment	25,000.00	B-2892
Stoney Creek, Village of	145	Construction of watermains	3,000.00	B-2913 and B-2972
Sudbury, City of	2474	Construction sanitary sewers on Spruce and Simcoe Sts.	2,126.16	B-1766
Sudbury, City of	2470	Construction of Local Improvement Watermains	1,347.97	B-2113
Sudbury, City of	2475	Construction of Sanitary Sewers as Local Improvements	5,228.41	B-1904 (b)
Sudbury, City of	2478	Construction of cast iron watermain on Howey Crescent	7,725.66	B-1991
Sudbury, City of	2594	Construction of watermains	5,659.37	B-4359 (a)
Sudbury, City of	2595	Construction of concrete walks	13,265.21	B-4359 (b)
Sudbury, City of	2596	Construction of sanitary sewers	4,814.96	B-4359 (c)
Sudbury, City of	2597	Construction of storm drains	2,250.07	B-4359 (d)
Thorold, Township of	432 (1945) 433 (1945)	Construction concrete sidewalks on Davis St.	1,705.24	B-2485
Thorold, Township of	452 (1945)	Construction of watermain on west side of Clara Ave. N.	1,853.62	B-2990
Toronto, City of	16410, 16411, 16412, 16414	Debenture By-laws for Municipal Abattoir, snow removal, equipment, rehabilitation of Riverdale Isolation Hospital, and building grant to Queen Elizabeth Hospital	1,901,171.00	B-4303
Toronto, City of	16291	Cost of pavements, sidewalks curbs and sewers, street extensions and widenings	239,405.90	B-4192
Toronto, Township of	1336	Construction of Local Improvement works	5,439.96	B-2493
Waters, Township of	73	Purchase of school site, erection of school house and purchase of equipment therefor	3,600.00	B-3208
Welland, City of	1463 and 1472	Construction of pavement on Plymouth Road	53,000.00	B-2038



## ANNEXATIONS

Municipality	Procedure File
(Section 17 of "The Municipal Act")	
Glackmeyer, Township of	Annexation of unbroken Lots number one to eleven (inclusive), broken Lots numbered twelve to sixteen (inclusive) and unbroken Lots numbered seventeen to twenty-eight (inclusive), all in the First Concession of the (un-organized) Township of Blount
	B-3459
(Section 20 of "The Municipal Act")	
Chatham, City of	Annexation to the City of Chatham of Part of Lot Number Twenty-two in the Front Concession of the Township of Raleigh in the County of Kent
	B-4280
Leaside, Town of	Annexation to the Town of Leaside from the Township of North York of parts of original Township Lots 8, 9, and 10 in the Third Concession of the original Township of York
	B-3737
Newmarket, Town of	Annexation to the Town of Newmarket of Lots 1 to 17 and Park Avenue and Woodmount Ave., Plan 276; Lots 13 and 14 and part of Lots 11 and 12, Plan 106 of Newmarket; Part of Lot 94 in the First Concession of Whitechurch, and part of Lot 82, Plan 81 of Newmarket, from the Township of Whitchurch
	B-4139
Perth, Town of	Annexation to the Town of Perth of a triangular part of Lot 3, Concession 2, of the Township of Drummond
	B-4184
Sarnia, City of	Annexation to the City of Sarnia of the South part of Lots 20 and 21 in the Sixth Concession of the Township of Sarnia
	B-4012
Sudbury, City of	Annexation to the City of Sudbury of 3.08 acres being a part of Lot 8 in the 3rd Concession of the Township of McKim
	B-2679
Sudbury, City of	Annexation to the City of Sudbury of part of the north half of Lot 6 in the Second Concession of the Township of McKim
	B-4324
Timmins, Town of	Annexation to the Town of Timmins of a portion of the Township of Tisdale known as the "Empire Townsite" being part of the north part of Lot 11, Concession III of the said Township
	B-3394
(Section 23 of "The Municipal Act")	
Merritton, Town of	Annexation to the Town of Merritton of parts of Lots 13, 14 and 15 in Concession 8 and part of Lot 13 in Concession 9 of the Township of Grantham in the County of Lincoln
	B-3715
Merritton, Town of	Annexation to the Town of Merritton of part of Lots 10 and 11 in Concession 9 and part of the road allowance between Concessions 8 and 9 in the Township of Grantham in the County of Lincoln
	B-3993
New Liskeard, Town of	Annexation to the Town of New Liskeard of all of Lot 7, Con. 1; Lot 7, Con. 2; Broken Lot 10, Con. 2; Lots 8 and 9, Con. 2; and parts of Lots 8 and 9, Concession 1, of the Township of Dymond in the District of Temiskaming
	B-4177

St. Catharines, City of	Annexation to the City of St. Catharines under terms and conditions as set out in the order of certain lands described therein	B-3715
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**ASSESSMENTS—FIXED**

(Section 405 of The Municipal Act) (as re-enacted by O.S. 1941 C. 35, S. 12)

Municipality	By-law No.		Procedure File
Bradford, Village of	797	Holland River Gardens Co. Ltd.	B-4262
Blyth, Village of	3,1945	Blyth Farmers' Co-operative Association	B-3362
Cornwall, Township of		Dominion Tar and Chemical Co. Ltd. (also under Sec. 69 of "The Ontario Municipal Act")	B-4068
Listowel, Town of	1256	The Listowel Casket Company, Ltd.	B-4357
Midland, Town of	1642	Sidney Caplan	B-4132
Midland, Town of	1649	Jas. A. Thomas, Albert J. Majdell, and Louis Thomas (Manufacturers)	B-4297
Perth, Town of	1713	Esmond Mills, Limited	B-4333
Whitby, Town of		Stokely-VanCamp of Canada, Limited	B-4330
Winchester, Village of	675	H. S. Lannin, Limited	B-4081

**ASSESSMENT APPEALS**

Barret Montford vs. City of Toronto	B-3314
Toronto, City of vs. Governors of University of Toronto and and Business Properties Ltd.	B-3418
Toronto, City of, vs. Simpsons Ltd.	B-3468
Toronto, City of, vs. McColl Frontenac Oil Co. Ltd.	B-3468
West Williams Rural Telephone Asscn. vs. Twp. of Adelaide	B-4145
Routley W. C. and Routley's Ltd. vs. City of Toronto	B-4375
Herman and Herman vs. City of Toronto	B-4389

CHANGE IN RATE OF INTEREST ON DEBENTURES

(Sec. 310 of "The Municipal Act" (as re-enacted by O.S. 1938, C. 22, s. 6)

Municipality	By-law No.	Purpose	Amount	Procedure File
Leaside, Town of	942	Amending By-law 916 providing for construction of certain local improvements—decrease 3% to 2½%	\$106,933.27	B-3719
Orillia, Town of	1810	Amending By-law 1770 for public school purposes—decrease of interest rate 3% to 2¾%	14,000.00	B-2739
Penetanguishene, Town of	1024	Amending By-law 1012 as amended by By-law 1016 for erection and equipment of school building— increase of interest 3% to 3½% (Also under Sec. 305 (15d) of Municipal Act)	85,000.00	B-2646



**CHANGE OF STREET NAMES**

(Sec. 16 of "The Planning and Developing Act") (as re-enacted by O.S. 1941, Chapter 55, Section 24 (2))

<b>Municipality</b>		<b>Procedure File</b>
Ottawa, City of	Approval of By-law changing the name of Water Street to Bruyere Street	B-3473

**DEFAULTING MUNICIPALITIES WATER RATES—FIXING OF**

(Sec. 32 (h) of "The Department of Municipal Affairs Act")

<b>Municipality</b>		<b>Procedure File</b>
Teck, Township of	Approval of By-laws Number 1124 and 1125 varying the rates levied in respect of the Indebtedness on Waterworks and Sewers in respect of water Works Areas Numbers 1 and 2	B-3470

**DISSOLUTION OF MUNICIPALITIES**

(Section 44 (e) of "The Municipal Act" (as enacted by O.S. 1943, Chapter 16, Section 1))

<b>Municipality</b>		<b>Procedure File</b>
Larder Lake	Application of the Municipality of the Town of Larder Lake, District of Temiskaming, for dissolution	B-4045

**HIGHWAYS (NARROW)**

(Section 502 (2) of "The Municipal Act")

<b>Municipality</b>		<b>Procedure File</b>
Leamington, Town of	Approval of By-law 1828 for establishment of a highway over part of Lot 6 in the Second Concession, formerly in the Township of Mersea, and now in the Town of Leamington at a width of less than sixty-six feet	B-3880
London, City of	Approval of By-law for the establishment of a highway over lands lying to the west of Wallace St. at a width of less than sixty-six feet	B-3487

**DETACHMENT OF FARM LANDS FROM TOWN OR VILLAGE**

(Section 21 of "The Municipal Act")

<b>Municipality</b>		<b>Procedure File</b>
Markdale, Village of	Application from Henrietta Dowsett and others for the detachment of certain farm lands as set out in the order from the Village of Markdale and annexing same to the Municipal Corporation of the Township of Glenelg	B-2733

**DISPENSATION WITH VOTE OF RATEPAYERS**

(Section 69 of "The Ontario Municipal Board Act")

<b>Municipality</b>		<b>Procedure File</b>
North York, Township of	Dispensation of vote of electors in respect to expropriation of lands in Lot 14, Con. 1 East Yonge Street under By-law Number 4210 of Municipality	B-3851

## EXTENSION OF TIME TO PASS BY-LAW

(Section 297 (5) of "The Municipal Act")

Municipality	Amount	Purpose	Procedure File
Kingston, City of	\$100,000.00	Assistance to the Ontario East Central Counties Tuberculosis Association for erection and establishment of sanatorium	B-3315
Kingston, City of	100,000.00	Contribution towards the establishment of a Community Centre	B-3340

## UTILITIES EXTENSION OF MUNICIPAL

(Sec. 407 (2) of "The Municipal Act")

Municipality	By-law No.	Purpose	Procedure File
Petrolia, Town of	1677	Borrowing of \$60,000 for construction of waterworks (Also under Sec. 305 (15d) of "The Municipal Act")	B-3007

# HIGHWAYS—CLOSING OF

(Sec. 79 (a) of "The Highway Improvement Act", R.S.O. 1937, Chapter 56)

## Applicant

Department of highways

Approval of closing of Carlton Street, Dunlop Street, Fitzgerald Street, Walnut Street, Rolls Avenue Vine Street, Currie Street, Delaware Street, St. George Street, Sherbourne Street, Lancaster Avenue, Parkview Road, Elmwood Avenue in the City of St. Catharines and County of Lincoln, and of the Road Allowance between Lots 20 and 21, Con. 3., Hawthorne Blvd., Reg. Plan No. 91, Jarvis Street, Reg. Plan No. 91, Woodlawn Avenue, Reg. Plan No. 91, Thornton Ave., Reg. Plan No. 91, and Van Kuren St., Reg., Plan No. 91, all in the Township of Grantham in the County of Lincoln, where crossed by the Divided Highway

B-3361

# LEGISLATION SPECIAL

## Municipality

## Procedure File

Nepean, Township of

Approval of By-laws 1436 and 1437 providing for extensions of Sewer Area "A" and Water Area No. 1 and of By-law 1443 fixing terms and conditions under which such extensions shall be made — Sec. 9, O.S. 1929, Chap. 108 "Township of Nepean Act."

B-4044-a-b-c

Toronto, City of

Application for approval of By-laws Numbers 16386 and 16387 — Sale of University Avenue lands to Messrs. Menzies and Cadesky (Section 2 (5) of "The University Extension Act, 1928")

B-4170-a-b

# LICENSE FEE

(Section 420 (11) of "The Municipal Act") (as amended by Chapter 35, Section 15, subsection (2), Ontario Statutes, 1941)

## Municipality

## Procedure File

Aylmer, Town of

Annual fee of 50¢ for Bicycle (also under Section 423 (3) of "The Municipal Act")

B-3343

North Bay, City of

Annual fee of 50¢ for Bicycle

B-4376

Stratford, City of

Annual fee of 25¢ for Bicycle

B-3379



## LOCAL IMPROVEMENTS—PART ONLY OF WORK

(Section 18 of "The Local Improvement Act")

Municipality	By-law No.	Purpose	Procedure File
Swansea, Village of	979	Amendment to By-law 924 providing for abandonment of part of work of resurfacing of Riverside Drive	B-1920-a
Toronto, City of	16359	Amendment to By-law 16344 authorizing construction of concrete sidewalk on St. Anne's Road	B-3833

**LOCAL IMPROVEMENT DISTRICTS—ERECTION OF**

(Section 44a of "The Municipal Act" (as enacted by O.S. 1943, Chapter 16, Section 1) and Subsection (3) of Section 44a, as enacted by O.S. 1944, Chapter 39, Section 5).

Municipality	Procedure File
Beardmore	Application of K. C. Noble and others for the erection into an Improvement District of Beardmore of certain territory comprising unorganized Townships of Eva and Summers in the District of Thunder Bay B-3135
Gauthier	Application for the erection into an improvement District of the unorganized Township of Gauthier in the District of Temiskaming and of dissolution of local boards within such area B-3337
Mountjoy	Application for the erection into an Improvement District of the unorganized Township of Mountjoy in the District of Mountjoy and of dissolution of Local boards within such area B-2509
Red Rock	Application of Frank D. Taylor and others for the erection into an Improvement District of Red Rock of certain territory situate in the organized Township of Nipigon in the District of Thunder Bay B-3435
Wasaga Beach	Application of the Police Village of Wasaga Beach for the dissolution of the said Village and the erection of the lands comprising the village into an Improvement District of Wasaga Beach B-3732

**"THE PLANNING AND DEVELOPMENT ACT", "THE LAND TITLES ACT" AND  
"THE REGISTRY ACT"—PLANS OF LAND SUBDIVISIONS**

Owner	Description	Procedure File
Aitchison, James	Part Lot 205 (Plan No. 4) Town of Grimsby, Co. Lincoln	B-3504
Anderson, Rosamond Sarah	Part Lot 3, Con. II, W. Yonge St., Township of North York	B-3970
Anderson, W. J., Estate of	Part Lot 3, Con. II, W. of Yonge St., Township of North York, County of York	B-4266
Barrett, Philip and John E. L.	Nepean, County of Carleton Part Lot 33, Con. I, Ottawa, Front, Twp.	B-3428
Bennett, E. J.	See "New City Estates, Ltd."	
Bennett, Charlotte E. and Wm. H.	Part Lot 6, Con. D, Twp. of Scarborough, County of York	B-3710
Benner, Alvin K. and Roy M. Sherk	"Silver Sands" Pt. Lot 9, Con. 1, Township of Humberstone	B-3812
Belisle, J. A.	Part Lot 11, Con. 1, Twp. of Aurora, being Subdivision of Block A, Plan M-75, N. E. Coch- rane, District of Cochrane	B-3818
Brompton Lands Ltd.	Part Lots 2 and 3, Con. I, and part Lots 2, 3 and 4, Con. II, Twp. of Nipigon, District of Thunder Bay, (Red Rock Townsite)	B-3864
Burns, Robt. and F. R. Wilson	Part of the Gore, Twp. of Ancaster, (Glendale Survey), now in City of Hamilton	B-4038
Brockville Realty Company	Pts. Lots 27 and 28, Township of Elizabeth- town, Con. I, County of Leeds	B-4098
Brown, G. A.	Part Lot 4, Con. II, Twp. of Mersea and part Lot 5 (Formerly in Con. II, Twp. of Mersea) now in Town of Leamington, County of Essex	B4108
Bengough, Estate of Thomas	Amendment of Plan 7 for Twp. of Muskoka, District of Muskoka	B-4164
Brisson, Gordon	Part Lots 3122 and 3123, City of St. Cath- arines, County of Lincoln, (Corporation Plan No. 2)	B-4182
Beck, Jos. J. and Anne H.	Part Farm Lot 34, Con. 1, Twp. of Colchester County of Essex	South, B-4233
Barry Wm.	Part Lot 4, Con. V, Twp. of McKim, District of Sudbury	B-4293
Boyington, Harold M.	Part Lot 10, Con. 7, Twp. of Markham	B-4390
Canadian International Paper Co.	Part Location J-S 248, Twp. of Poitras, Dis- trict of Nipissing	B-3345
Campbell, H. A.	Mining Claims MR9947 and MR10263, Town- ship of Cairo, District of Temiskaming	B-3359
Charlotteville, Twp. of	Lots situate along shore of Lake Erie, east of Regd. Plans 132 and 166, being Part Lot 17, Con. I, Twp. of Charlotteville, County of Nor- folk (Judge's Order)	B-3413
Carleton Realty Co. Ltd.	Approval plan of Lots A to H (both incl.) and J and K, Township of Nepean, County of Carle- ton	B-3455



Cameron, Andrew and Wm. D.	Amendment to Plans 170 and 195, Twp. of North Gwillimbury, County of York	B-3611
Canadian National Railways	Part Regd. Plan No. 6a, City of Cornwall, County of Stormont	B-3701
Compton, John A. and J. B. Sampson	Part Lot 21, Con. I, (Twp. of Kingston), City of Kingston, County of Frontenac	B-3725
Crosthwaite, H. F.	Part Lot 3, Con. XIII, Twp. of Barton, County of Wentworth — now in City of Hamilton	B-3817
Clark, W. A.	Part of Smith and Kerly Tract, Township of Brantford	B-3837
Cox, A. H. Campaigne, A. R.	See "Provident Investment Co." Pt. Lot 1, Con. 3, Township of Barton (Eden Park)	B-4215
Carson, Wm. W. et al	Part Lot 12, Con. I west of Yonge St., Twp. of North York, and parts Lots 131 to 135 (both incl.) Plan 204 York	B-4294
Cockshutt, Geo.	Pts. Lots 26 and 27, Con. 3, Twp. of Brantford	B-4317
Danforth Heights Ltd.	Block "A" and "B", Plan 2792, and part of Hollamen Rd., Plan 2049, Twp. of North York, County of York	B-3312
Dolan, Frank	Part Lot 16, Con. IV, Twp. of Torbolton, County of Carleton	B-3324
Diocese of Toronto	See "Incorporated Synod of"	B-3556
Diocese of Toronto	See "Incorporated Synod of"	B-3565
Diocese of Toronto	See "Incorporated Synod of"	B-3566
Dunkelman, R.	Part Regd. Plan 217, and part Town plot of Keswick, Twp. of North Gwillimbury, County of York ("Balfour Beach, Roches Point, Lake Simcoe")	B-3659
Davis, Norman and Wilfred and Fidelia J. Reid	Part Lot 13, Con. 12, from Bay, York and Hillside Park, and 1' reserve Regd. Plan 2967 York; and Hillside Park, Reg. Plan 3005 York, Twp. of East York, County of York	B-4180
Dempster, George Etobicoke, Twp. of	Pt. Lot "A" R.P. 31, Twp. of Brantford Pt. Regd. plan 2396, and Part Lot 8, Con. A, fronting on the Humber River, Township of Etobicoke	B-4367 B-3384
East York, Twp. of	Subdivision Reg. Plan 3165, York	B-3559
Ego, Donald, Estate of and Ellen E. Chapman	Resubdivision of Reg. Plan 221, North Ryding of York, and Part Lot 11, Con. VIII, Twp. of Georgina, County of York	B-3722
Eastview, Town of	Part Lot 2, Reg. Plan 90, Town of Eastview, County of Carleton	B-4334
Fort William, City of	T. Eaton Co. Ltd. store site—Syndicate Ave., Donald and Archibald Sts.	B-3570
Fort William, City of	Pt. Lot 2, Con. II, Twp. of Neebing now in the City of Fort William	B-3612
Filman, George D.	Block 8, Village of Waterdown, Twp. of East Flamboro, County of Wentworth	B-3656
Fort William, City of	(Alteration of plan as to closing of) portion of Hardisty Ave.	B-3897
Fort William, City of	Part Lot 2, Con. II (Neebing Twp.) now City of Fort William	B-3922

Fretz, Harvey E.	"Fretz Park"—Part Lot 23, Con. I, Twp. of Humberstone, County of Welland	B-3991
Farrar, R. W.	"Leander Park"—Park Lots 4, 5 and 8, Block D, E and J. F. Moores, Part Lot 10, Con. IV, Twp. of Barton, now in City of Hamilton	B-4171
Fort William, City of	Approval closing of lane between Lots 2 and C—from Empire Ave. southerly 155-56' and opening in lieu thereof a lane from westerly limit Lot 2 to Syndicate Ave.	B-4187
Fairbairn, R. R. and John Baxter	Re: Subdivision of Reg. Plan 216, Town of Brockville, County of Leeds	B-4308
Gaby, Florence M.	Parts Regd. plans 2611 and 2906, Twp. of Etobicoke, County of York	B-3429
Griffith, W. J.	Part Lot 7, Con. IV, Twp. of Scobie, District of Thunder Bay	B-3430
Gauthier, Stanislaus and Alice	Pt. Lot 5, Con. I, Twp. of Rayside, District of Sudbury	B-3771
Gardner, Alfred J.	See "Moody-Aileen"	
Glendale Land Co. Ltd.	Part Lot 18, Con. II, West of Yonge St., Twp. of North York	B-3952
Glen Stewart Properties Ltd.	Pts. Blocks Y and Z, Plan 315, and pt. plan M564 south of Kingston Rd., between Lee Avenue and Southwood Drive, City of Toronto	B-4220
Goodyear, C. L.	Part Lot 10, Con. III, Twp. of North Gwillinbury, County of York	B-4391
Hastings, (Mrs.) Edna	Pt. Block E in front of Lot 15, Con. B, Twp. of South Walsingham, County of Grey	B-3454
Henderson, W. T. et al	Re: Subdivision of Part Lots 2 and 3 west of St. George's Road, Lots 7, 6, 5 and pt. Lots 4 and 3 south of Lot C. Plan 397 (formerly Cypress St.); Lot 5 and pt. Lots 3, 4 and 6 north of Lot B, plan 397, (formerly Elm St.) and part Lots 4, 5 and 6 south of Lot B, Plan 397, all in Reg. Plan 31; & lots C and B, Regd. plan 397, and Lot 247, Reg. plan 544, all in Twp. of Brantford, County of Brant	B-3687
Henthorne Lottie	Pt. Lots 32 and 33, Concession IV, Township of Smith	B-3828
Hughes, Arthur W.	Pt. Regd. Plan 2412, Twp. of Etobicoke, County of York	B-3832
Harvie, W. P.	Pt. farm lot 78 and part lots 3, 4, 5 and 6, Block C, Regd. Plan 76 in Farm Lot 77, Con. II, Twp. of Sandwich East, County of Essex	B-3888
Holmes, Wm. Jas.	Pt. Lot 21, Con. VII, Twp. of Georgina, County of York	B-3930
Hill, Henry K.	Pt. Lot 6, B.F. Con. in front of Con. I, Twp. of Kingston, Co. of Frontenac	B-4033
Henson, Samuel	Lots 20 and 30 and numbered parcel between Lots 20 and 30 and part Park Lots 1 and 2, J. M. Williams Survey, Plan 281, and part Twp. Lot 16, Con. IV, Twp. of Barton, now in the City of Hamilton	B-4149
Huffman, Dora H.	Parts Lots 13-20 incl.; parts Lots 23 and 24, all lots 21 and 22, Plan 9Q, City of Peterborough, County of Peterborough	B-4203

Hewett, Russell	"Hewett Heights"—Lot 1 and 3½, Lot 2, Range VI, and pt. Lot 1 and pt. 3½ Lot 2, Range VII, Twp. of Sarnia, County of Lambton	B-4373
Hyttiner, Tauno	Pt. Lot 15, Con. 2, Twp. of Mara, County of Ontario	B-4385
Halton, Norman C. et al	Pt. n. ½ of S. ½, Lot 12, Con. 13, Twp. of North Monaghan, City of Peterborough	B-4415
Incorporated Synod of Diocese of Toronto	Part Lot 14, Plan 310, Township of East York, County of York	B-3556
Incorporated Synod of Diocese of Toronto	Part Lots 4 and 5, Plan 310, Township of East York, County of York	B-3565
Incorporated Synod of Diocese of Toronto	Part Lot 5, Plan 310, Township of East York, County of York	B-3566
Jackson, Jas. Shedwick	Part Lot 36, Con. IV, Township of Kingston, Co. of Frontenac—"Maple Leaf Gardens"	B-3514
Jolly, (Mrs.) Helen J. et al	Pt. Lots 18 and 19, Reg. Plan No. 5, and Lots 18 and 19, Reg. Plan No. 16½, City of Sarnia, County of Lambton (Jolly Park Subdivision)	B-3638
Jackson, L. & W. Motors Ltd.	Pt. farm Lot 25, Con. I, Twp. of Wallace, now In Town of Listowel, County of Perth	B-4147
Kennedy, Ross	Pt. Lot 34, Con. A, Twp. of Scarborough, County of York	B-3680
Klingensmith, Mary M.	Pt. S. ½ Lot 21, Con. "B", Twp. of Mersea, County of Essex	B-4059
Kennedy, J. L.	(Resubdivision) Pt. Lot 23, Village of Point Edward, and Part Lot 22, Con. VII, Twp. of Sarnia, County of Lambton	B-4148
Kent, John C.	Part Island "F" in Lake Muskoka, Township of Muskoka, District of Muskoka (Survey Plan)	B-4307
Lands & Forests of Ontario, Dept. of	Part of Townsite of Sioux Lookout, District of Kenora	B-3513
Lyons, Wm. J. and Jas. J.	Parts Villa Lots 12, 13, 14 15 and 16, being parts Lots 3 and 4, Junction Gore, Twp. of Gloucester, County of Carleton	B-3546
Lands and Forests of Ontario, Dept. of	Pts. Lots 44, 45 and 46, Con. X, and adjoining road allowance; and pt. Lot 45, Con. XI and Island L.S. 133 in the Georgian Bay, Twp. of Harrison, District of Parry Sound	B-3636
Lands and Forests of Ontario, Dept. of	Pts. Broken lots 47 and 48, Con. XI, and adjoining road allowance, Twp. of Harrison, District of Parry Sound	B-3637
Lands and Forests of Ontario, Dept. of	Pt. Broken Lot 8, Con. V, Township of Leitch District of Cochrane (Summer resort location)	B-3895
Laliberte, Margaret	Pt. Lot 27, N.M.R., formerly Twp. Tilbury East, now in Town of Tilbury, County of Kent	B-4026
Lands and Forests of Ontario, Dept. of	Parts Lots 6 and 7, Con. V, Twp. of Airy, District of Nipissing	B-4151
Monarch Mortgage and Investment Ltd.	Pt. Lots 8, 9, 10, 18 and 19, Regd. Plan 310 (York), Twp. of East York, County of York	B-3400
Monarch Mortgage and Investment Ltd.	Pt. Lot 18, Regd. Plan 310 (York), Twp. of East York, County of York	B-3463
Monarch Mortgage and Investment Ltd.	Pt. Lot 19, Reg. Plan 310 (York), Twp. of East York, County of York	B-3592a



Moody, Aileen and A. J. Gardiner	Lot 11, Con. "C", Muskoka	B-3827
Murchison, G.	Pt. Lots 31 and 32, Con. II, Twp. of Brantford, County of Brant	B-3847
Murchison, G.	Pt. S½ Lot 7, Con. XII, Twp. of North Dum- fries, County of Waterloo	B-3971
Masond, George	Pt. Lots 10, 11, 12 and 13, Regd. Plan B-31, City of Kingston	B-4150
Montfort, Barret	Regd. Plan D1388, Pt. Regd. Plan 61, York, and Parts Plans M58 and M88 filed in office of Land Titles at Toronto	B-4410
Murchison G. (Veterans Land Act)	Park Lots 90 and 91 West of Somers St. and Park Lots 64 and 65 East of Park St. in Town Plot of Brook, Twp. of Sarawak, County of Grey	B-4413
May, Martin	Lots 60-62, Pt. Lot 18 G.C.T. and Lot 41 and pt. Lots 34, 35, 38, 39, 40, 42, Plan 289, in the City of Kitchener	B-4418
McKay, Thos. C.	(Resubdivision) Block A Reg. Plan 3030 and Part Lot 12, Plan 95, Township of East York, County of York	B-3735
McRae, Thos.	Subdivision part Lots 15 and 16, Concession B, Twp. of Georgina, County of York	B-3890
McWilliams, Melville A. and McWilliams, Thelma W.	Subdivision (Lot No. 37—51.89 acres) Pt. N½ Lot No. 15, Con. VIII, Township of Ennismore	B-3963
MacDonald, J. F.	Pt. Lot 10, Con. V, Twp. of Armour, District of Parry Sound (Riverdale Park)	B-4225
North York, Twp. of	Pts. Reg. Plans 1534, and 2877 (York) Twp. of North York, County of York	B-3377
New City Estates, Ltd.	Pt. Lot 13, Con. II west of Yonge St., Twp. North York, County of York	B-3486
North York, Township of—Board of Trustees of P.S.S. Nos. 3, 4, and 5	Part Plan 2511, Township of North York, County of York	B-3816
North Park Develop- ments Ltd.	Part Twp. Lots 7 and 8, Con. III west of Yonge St., Twp. of North York, County of York	B-4036
Ottawa, City of	Approval By-law changing name of Water St. to Bruyere Street	B-3473
Ostrander, Ethel Con- stance & Hilliard Elliott	Pt. Lot 18, Con. 9, Township of Esqueseny (now Town of Georgetown)	B-3831
Peterson (Mrs.) M. H.	Summer Resort Locations L.K. 297, L.K. 320, and L.K. 417, Twp. of Boys, District Kenora (abs. L.T.A.)	B-3592
Provident Investment Co.	Pts. Reg. plans 422 and 485 E and Part Lot 4, Con. I from the Bay (York) City of Toronto	B-4129
Purdy, Horace C.	Pt. Lot 12, Con. III, Twp. of North Gwillim- bury, County of York	B-4276
Queen's University	Subdivision of "Earlscourt", City of Kingston	B-3982
Rogers, C. H.	Part Blocks S and T, Reg. Plan 22A, City of Peterborough, County of Peterborough	B-3339
Ramsay, Geo.	Pt. Lot 2, Con. III, Twp. of Barton, County of Wentworth, Plan No. 718 Easthaven Annex	B-3426

Robertson Constrn. and Engineering Company, Ltd.	Parts Reg. plans 29, 3195 and part of the Chrysler and Fairbanks Plan, City of Niagara Falls, County of Welland	B-3427
Raymond, Ferdinand	Pt. Lot 12, Con. III, Twp. Neelon, District of Sudbury	B-3876
Reid, Fidelia	See "Davies, Norma and Wilfred"	
Rossignol, Rene	Parcel 12022, E½ Mining location X864 Twp. Schwenger, District Parry Sound	B4224
Sioux Lookout	See "Department of Lands & Forests"	
Salter, Harry	Pt. Lot 34, Con. "A", Twp. of Scarborough	B-3518
Salter, Harry	Pt. Lot 34, Con. "A", Twp. of Scarborough (2nd Section)	B-3740
Steele, C. E.	Pt. Lot 31, Con. I, Twp. of Humberstone and Lots 214, 221, and 231A Forest Park, Plan No. 13, Town of Port Colborne, County of Lincoln	B-3741
Sherk, Roy M.	See "Benner, Alvin K."	
Steep Rock Iron Mines Ltd.	Portion of W½ Mining Location X864 Twp. Freeborn, District of Rainy River, Atikohan Improvement District (Deer Park)	B-3905
Sanders, Alfred E.	Pt. Park Lots Nos. XI and XII, Twp. Lot XIV, Con. XI (North Monaghan) Now City of Peterborough	B-3932
Sudbury, City of	Part Lot 8, Con. III, Twp. of McKim, District of Sudbury, now in City of Sudbury	B-4146
Smith's Falls, Town of	McKenzie Estate	B-4202
Snider, M. L. et al	Part John Lovejoy tract, Township of Brantford, County of Brant	B-4332
Sturgeon, Esther E.	Pt. Smith & Kerly Tract, East of Grand St., Township of Brantford	B-4349
Turner, Eva E.	Pts. Lots 4 and 5, Con. II from the Bay (York), Twp. of East York, County of York	B-3399
Teperman, Joseph and Nathan	Pts. Lots 27, 28, and 29, Regd. plan 491 (York) Village of Forest Hill, County of York	B-3464
Toronto, Diocese of	See "Incorporated Synod of"	
Thorncrest Development Co. Ltd. et al	Part Lot 12, Con. A fronting on the Humber, Twp. of Etobicoke, County of York	B-3894
Trelford, Clarence H.	Pt. Lot 16, Con. I East of Yonge St., Twp. of North York	B-3962
Tuckett, J. I.	Block A, Reg. Plan 250 (Ont.) Township of Pickering, County of Ontario	B-4226
Unsworth, Albert G.	Pts. Lots 9 and 10, Con. I, East Flamboro Township, County of Wentworth	B-3820
Veteran's Land Act	Blocks 33, 35, 36, 37, 38, 50 and 51 and Pt. Block 34, Plan 106, City of Port Arthur (to be known as "Enniskillen Gardens")	B-4365
Veteran's Land Act	Pt. Lot I, Con. 5, Twp. of McKim	B-4412
Wheeler and Hughes	Pt. Lot 34, Con. II Twp. of Nottawasaga, County of Simcoe	B-3318
Wartime Housing Ltd.	Pt. Lot 33, Con. I. Twp. of Saltfleet, now in City of Hamilton ("Mahony Park") (Project No. 3)	B-3330

Wartime Housing Ltd.	Pt. R. J. Hamilton's Survey, Reg. No. 212, Part Queen's Park extension, Reg. No. 565 and Part Lot 14, Con. IV, Twp. of Barton, now in City of Hamilton ("Bruce Park")	B-3403-a
Wartime Housing Ltd.	Pt. Lot 1, Con. I, Twp. of Barton, now in City of Hamilton ("Weir Park")	B-3403-b
Wartime Housing Ltd.	Pt. Lot 33, Con. II, Twp. of Saltfleet, now in City of Hamilton, ("Murray Park")	B-3403-c
Weller, A. E.	Pt. S½ Lot 1 .Plan No. 68 west of Great Cataraqui River, Twp. of Kingston, County of Frontenac ("Rideau Heights Addition")	B-3515
Wall, Peter, et al	Block 1, Niagara Fruit and Land Co. Plan 85, and part Military Reserve, Twp. Niagara, County of Lincoln	B-3666
Walford, Ester	Bedford Park Subdivision No. 2, Pts. Lots 23 and 24, Reg. Plan No. 39 and Pt. N.E. ½ Lot No. 1, Con. III, Division G, formerly in Twp., now in City of Guelph	B-3697
Wood, Wm. H.	Pt. Lot 27, Con. VI, E. B. R. Twp. of Eastnor, County of Bruce	B-3702
Winder, Geo. E.	Pt. Broken Lot No. 16, Con. I, Twp. Mara, County of Ontario	B-3724
Welland Securities Ltd.	Lot 88, Lots 110-121 (incl.) Regd. Plan 53, pts. Blocks 2 and 3, Regd. Plan 66 and Pt. Twp. Lots 108 and 113 all in the Twp. of Stamford, County of Welland	B-3762
Wheeler, H.	Parts Lots 6 and 7, Plan 1330, Township of Etobicoke	B-3763
Watford, Melville	Parts Lots 14 and 15, Con. II from the Bay, being subdivision of Village Lot 2, Lancashire, Todmorden, Twp. of East York, County of York	B-3844
Woods, S. W. and W. C. Wingrove	Pt. Lot 25, Con. VI, Twp. of Innesfel, County of Simcoe (Nantyr Park)	B-4027
Wartime Housing Ltd.	Pt. Lot 17, Con. I (Hunter Park) Town of Dundas	B-4091
Wartime Housing Ltd.	Addition to Hunter Park, Pt. Lots 17 and 18, Con. I, Town of Dundas	B-4092
Wheeler, Wm. A. and Dalton M. Hughes	Pt. Lot 34, Con. II, Twp. of Nottawasaga, County of Simcoe	B-4140
Wheeler, Wm. A. and Dalton M. Hughes	Block "A" and parts Lot 37 and 50, Regd. Plan 815, Twp. of Sunnivale, County of Simcoe	B-4238
Wherry, Patrick, et al	Part Lot 5, Con. I, Twp. of Barton, (now in City of Hamilton)	B-4243
Weston, Town of	Subdivision Regd. Plan 2409, York	B-4411
York, Township of	Pt. Lot 7 Humber Range, Con. III from the Bay and two 1' reserves on Reg. Plan 2662 (York)	B-4175



**REPEAL OF MONEY BY-LAW AS TO RESIDUE NOT RAISED**

(Section 311 (2) of "The Municipal Act")

Municipality	By-law No.	Purpose	Procedure File
Harwich, Township of	3208	Repealing residue not required of By-law No. 3205 of \$2,020.00 for repair and improvement of Burk Drainage works	B-2859

## RAILWAYS (PROVINCIAL)—ORDERS ISSUED BY THE BOARD RESPECTING

		Procedure File
Cornwall Street Railway, Light & Power Co. Ltd.	Order under Sections 68 to 79 of "The Railway Act" for the extension of Cornwall Street Railway from Canadian Pacific Railway Lines across parts of Lots 4, 5 and 6 in the First Concession of the Township of Cornwall	B-4305
Hamilton Street Railway Company	Approval under Section 266 (1) of "The Railway Act" of the appointment as eye examiners for operators of the railway of the firm of Russell's Optometrists	B-3355
Toronto Transportation Commission	Approval under Section 265 (1) of "The Railway Act" of the appointment as Superintendent of Rolling Stock and Shops of the said Commission of John H. Miller, B.A. Sc.	B-4320

## RESTRICTED AREAS—ESTABLISHMENT OF

(Section 406 of "The Municipal Act" as re-enacted by O.S. 1941, C. 35, S. 13)

Municipality	By-law No.	Area Restricted	Procedure File
Brantford, Township of	2300	Regulating the building or erecting or use of buildings in the portion of the township known as Bennett Park Annex for any purpose except private dwellings	B-4022
Chatham City of	3028	Regulating of building line of buildings to be erected on parts of Fairview Ave., Indian Creek Road, Lacroix Street, Lacroix St. Extension, McNaughton Ave., Merritt Ave., Park Avenue East, Park Avenue West, Park Street, Queen Street, Richmond Street, St. Clair Street, Sandys Street with certain exceptions as provided in the Board's Order	B-3350
Chatham, Township of	2340	Regulating of building line of buildings to be erected on portions of Township Road No. 4, Township Road No. 3, Township Road No. 2, King's Highway No. 2, King's Highway No. 40 and Prince Albert Road.	B-3684
Darlington, Township of	1123 and 1127	Regulating the building and minimum cost of dwellings to be erected in four areas of the Township as set out in By-law 1123	B-3911
Douro, Township of	3027	Regulations of the type of buildings to be erected in those portions of the township lying westerly of the west limit of the right of way of the Trent Valley Canal outside of City of Peterborough	B-3211
Dover, Township of	1215	Regulation of the building line of buildings to be erected on portions of the Roads between Con. 3 and 4, and Con. 2 and 3, the McNaughton Ave. Extension, north and south sides, River Road, Bear Line, Baldoon Road, King's Highway No. 40 and Sandy's Street, with exceptions as stated in the Order.	B-3683
Forest Hill, Village of	1730	Placing of restrictions on the portion of Elm Ridge Drive between Bathurst Street and Lawnhurst Boulevard	B-3353
Forest Hill, Village of	1616 and 1774	Placing of restriction on Wingate Place	B-4077

Gloucester, Township of	13, 18 and 19 of 1944	Regulating of use of land and/or erection, alteration or removal or use of buildings within the Police Village of Overbrook	B-2950
Grantham, Township of	819	Providing for the placing of restrictions in the area known as the Niagara Street Highway	B-3290
Harwich, Township of	3207	Regulating of building line of buildings to be erected on parts of Colborne St. Extn., County Road 18, Roads between Concessions 3 and 4, 4 and 5, and 5 and 6, Indian Creek Road Extension, Raleigh-Harwich Townline, Road at East Limit of Lot 3, County Road 14, and road between Lots 5 and 6, and 6 and 7.	B-3682
Humberstone, Village of	325A	Placing of building restrictions on certain zones of the Village defined and set out in the By-law	B-3191
Humberstone, Village of	809 and 811	Placing of building restrictions on lands covered by Plan 3761 known as Humberstone Summer Resort	B-3578
Leaside, Town of	883 and 911	Placing of restrictions as to detached and semi-detached dwelling houses on parts of land covered by Plan 1535	B-3038
Leaside, Town of	896	Placing of building restrictions to single family dwellings of not less than one and one-half stories on parts of the town in Plan Number 3110	B-3323
Leaside, Town of	914	Placing of building restrictions on portions of the Township as set out in the By-law	B-3539
Neebing, Township of	629 and 633	Division of the Township into zones for the regulating of building and use of land for various purposes	B-3373
New Toronto, Town of	1371 and 1375	Establishing of restrictions for building and use of land on the Lakeshore Road	B-3456
North Monaghan, Township of	1279 and 1289	Establishment of building restrictions within the Municipality and establishment of the whole of the township as a Restricted Area	B-3386
North York, Township of	3962	Establishment of residential area and placing of building restrictions on a portion of the township in Plan M459 as described	B-3472
Nottawasaga, Township of	852	Placing of building restrictions on part of Lot Thirty-four in the Second Concession of the Township	B-3318
Pickering, Township of	1658	Establishment of building restrictions within the limits of the Township of Pickering apart from the Police Village of Pickering	B-2629
Pickering, Township of	1643	Establishment of building restrictions within the limits of the Township of Pickering within the limits of the Police Village of Pickering	B-3295
Picton, Town of	1223	Placing of restrictions to prohibit location or erection on Main Street of Public Garages and Gasoline or Oil Filling Stations	B-3596
Point Edward, Village of	1029	Restricting use of land and erection of buildings in the area incorporated in Plan 2 for Point Edward lying west of the Sarnia Road	B-3267
Port Colborne, Town of	291 and 294	Establishment of nine residential districts in the town as defined in By-law Number 291	B-3524



Port Elgin, Village of	929 and 933	Establishment of Residential, Summer Cabin and Industrial area in the village as described in By-law 929	B-3356
Raleigh, Township of	2310	Regulating building line of buildings to be erected on part of the River Road, Park Ave. W., Indian Creek Road, and other roads as set out in the said By-law	B-3681
Riverside, Town of	562 and 562A	Establishment of restricted areas or zones in the Town as set out in the said By-law	B-2621
Rockcliffe Park, Village of	45/1	Placing building restrictions on all of that portion of the Village covered by Plan M76 and a part of Plan M46	B-3381
St. Catharines, City of	4851	Prohibition of the use of buildings in an area bounded by St. Paul St., Ontario St., Church St. and Geneva St. for the pursuit of phrenology, palmistry, fortune telling or soothsaying	B-2382
St. Catharines, City of	4942	Establishment of building restrictions in the area known as Glenridge	B-2850
St. Catharines, City of	4921	Establishment of building restrictions on Niagara St., west side, from Church St. to Geneva St.	B-3346(a)
St. Catharines, City of	4925	Establishment of building restrictions on Geneva St., east side, from Niagara St. to Church St.	B-3346(b)
St. Catharines, City of	4962 and 4976	Establishment of use of lands and buildings on McCalla Drive and Wiley Street North	B-3509
St. Catharines, City of	4971	Establishment of building line restrictions on Niagara St., both sides, from Vine Street to Carlton Street	B-3655
St. Catharines, City of	4977	Establishment of building restrictions on land and buildings on Manning Street and East Street	B-3718
St. Catharines, City of	4987	Establishment of a building line on a part of Merritt Street	B-3863
Sarnia, City of	2530 and 2612	Establishment of building restrictions in area bounded by Exmouth St., East Street, London Road and Capel Street	B-2854
Sarnia, City of	2538, 2573 and 2603	Establishment of building restrictions in an area set out and defined in By-law Number 2573	B-2855
Sarnia, City of	2539, 2574 and 2604	Establishment of building restrictions in an area set out and defined in the By-laws	B-2856
Sarnia, City of	2575 and 2613	Establishment of building restrictions in an area as set out and defined in By-law No. 2575	B-3219
Sarnia, Township of	19-H and 28-H	Establishment of restrictions on use of land and erection of buildings in area 600' east and west of portion of road allowance between Lots 63 and 64 in the Front Concession and extension southerly between Exmouth St. and Blue Water Highway	B-3408

Scarborough, Township of	3317	Establishment of building restrictions on land on Registered Plan No. 2347, 2541, and 2432 amending 2347	B-2887
Stamford, Township of	914 and 923	Establishment of building restrictions on parts of Lots 125 and 131 of the Township	B-2885
Sunnidale, Township of	261	Establishment of restrictions on part of Lot 3 in the Fifteenth Concession being Block A on Reg. Plan 815	B-4238
Sutton, Village of	500	Establishment of control and construction of buildings in the Village of Sutton	B-3453
Toronto, City of	16178 and 16247	Restriction to use for private residential purposes only, lands and buildings within area of city bounded by Van Horne and Dupont St., Christie St., Bloor St. and Dovercourt Road	B-3064
Toronto, City of	16185 and 16239	Restriction further of lands and buildings abutting on either side of Austin Terrace	B-3104
Toronto, City of	16242 and 16300	Restriction to use for residential purposes only lands and buildings within area bounded by Davenport Rd., Dovercourt Road, Geary Ave., and Dufferin St.	B-3301
Toronto, City of	16249	Restriction further of use of lands and erection and use of buildings upon lands within the area of City of Toronto bounded by Ryerson, Grange and Dennison Avenues and Carr Street	B-3303
Toronto, City of	16250	Restriction prohibiting use of land and the erection and use of buildings on either side of Bloor St. W., between Armdale Ave. and west City limit for laundry factory, animal hospital and veterinary business purposes	B-3304
Toronto, City of	16235	Restriction to use for detached or semi-detached private dwelling houses, lands and buildings within the area of the city bounded by Parliament, River, Queen and Dundas Streets.	B-3402
Toronto, City of	16301	Restrict for use for residential and retail store purposes only lands and buildings on the north side of College St. between Margueretta St. and Brock Ave.	B-3540
Toronto, City of	16317	Restrict for use of lands and erection of buildings on lands abutting on the south side of Gerrard St. E. between Nos. 765 and 817, to certain purposes	B-3669
Toronto, City of	16348	Prohibition of the use for the purpose of semi-detached, two-family dwelling houses and double duplex dwelling houses, lands and buildings abutting on either side of MacLean Ave. between Queen St. E. and south end	B-3747
Toronto, City of	16362	Prohibition of use of land and erection and use of buildings on either side of Queen St. East between Woodbine Ave. and east city limits for dry cleaning business purposes	B-3856
Toronto, City of	16354	Restrict for use for private residential purposes only lands and buildings abutting on either side of Armstrong Ave. between Dufferin St. and Emerson Ave.	B-3857

Toronto, City of	16383	Restrict to use for private residential purposes only lands and buildings abutting on south side of Gerrard St. E. between Boston and Pape Avenues	B-4131
Toronto, City of	16384	Restricting to use for private residential purposes only lands and buildings within a certain area on west side of Dufferin St. south of King St.	B-4134
Widdifield, Township of	549	Regulation of construction and erection of buildings in portions of the Township as set out in the By-law	B-3398
Windsor, City of	504 and 515	Approval of portions of the By-laws covering all of the city with the exception of certain industrial and residential districts therein set forth restricting use of lands and buildings (2 orders)	B-3367
York, Township of	12648	Restriction of use of land and erection or use of any buildings except for dwelling houses or stores on lands abutting on portions of Chryessa Ave., Grandville Ave., and Lambton Ave.	B-3914



**RESTRICTED AREAS—REPEAL OR AMENDMENT OF**

(Section 406 of "The Municipal Act" as re-enacted by Section 13, Chapter 35, O.S. 1941)

Municipality	Amending By-law No.	Original By-law No.	Areas Affected	Procedure File
East Flamboro, Township of	1010	844, 845 and 994	Repeal of By-law Number 994 and By-law Number 845 and amending By-law Number 844—Areas known as "Glenshaven", "Inglehaven", "Aldershot Glens", Survey Plains, E. Whyte's Survey, together with lands abutting Prov. Highways Nos. 2 and 25, Shadeland Ave. and North Shore Boulevard	B-3819
East York, Township of	3670	3273 and 1243	Areas Numbers 1, 2, 3, 4, 8 and 11 of the Township of East York	B-1879
East York, Township of	4012	3273 and 3670	Plan of Subdivision of parts of Lots 8, 9, 10, 18 and 19 of Registered Plan 310 (York), Township of East York	B-3400A
East York, Township of	4010	3887 and 1243	East side of Broadview Avenue situated at the North East corner of Broadview and Cosburn Avenue and described as part of Township lots 13 and 14, Concession V from the Bay (Application Dismissed)	B-3489
East York, Township of	4050	1243, 3070, 3547 and 3273	Approval of By-law 4050 amending By-law 1243 as amended by By-laws 3077 and 3547 and 3273 (See By-laws for descriptions of properties and amendments)	B-3979
Etobicoke, Township of	6599	6234	Lot 7, Plan 1732 of Zone 6 Restrictions	B-3547
Forest Hill, Village of	1729	1216 and 1201	Erection of detached residence on Lot 194, Plan 1769	B-3316
Forest Hill, Village of	1741	1643 and 112	Clarification of the word "Laundry" in property covered by the By-laws	B-3422
Forest Hill, Village of	1760 and 1764	285	Permission to erect a two-family house on Lot 152 on east side of Spadina road according to Registered Plan 824	B-3699
Forest Hill, Village of	1765	285	Permission to erect a four-family dwelling on Lots 11 and 12, Plan M347	B-3752
Forest Hill, Village of	1778	285	Lots 11 and 12, Plan M347	B-4138
Fort William, City of	3886	3936	Amending certain provisions of the City's Zoning By-law	B-3555

Gloucester, Township of	4-1845	13, 18, 19 of 1944	Excepting from Area "A" of the By-law a 200 foot strip of land along the Rideau River	B-3657
Hamilton, City of	5571	2806	Addition to restricted area of original by-law of area bounded by Barton St. Lottridge St., King St. and Barnesdale Ave. with certain exceptions	B-3948a
Hamilton, City of	5647	2806 and 5669	Addition to restricted area of original by-law of certain lands on Brucedale Ave., etc., and Wellington St., etc.	B-3948b
Hamilton, City of	5659	2806	Addition to restricted area of original by-law of certain lands on Stroud's Road, etc.	B-3948c
Kitchener, City of	2904 and 2914	1823, 1834 and 1835	Amendment of restrictions of businesses to be operated on certain lands of Victoria Street.	B-3585
Kitchener, City of	2929	1823 1834 and 1835	Adding to "C" Business Districts Lots 1 and 3, Reg. Plan 300 near the corner of West Avenue and Highland Road.	B-4162
Leaside, Town of	906	392	Amendment to permit erection of Hydro Electric Power Substation on Lot 859 and part of Lot 858 north side of Malcolm Road according to Reg. Plan 2120	B-3452
London, City of	CP22-355	7191	Permission for the erection of a building at the north west corner of Wellington and Grey Sts.	B-3271
London, City of	CP23-93	7191	Permission for erection of store and dwelling at the south west corner of Moore St. and Wellington Road	B-3541
London, Township of	1315	1187	Permission refused for the restriction to residential or multiple family residences and or education purposes in the portion of the Township known as Broughdale.	B-3792
North Dumfries, Township of	918 and 926	793	Increase in minimum cost of buildings in Township Lots 33, 34, 35, 36, 37 and 38 in Concession VII and in pts. Lots 33, 34, 35, 36, 37 and 38, Con. VIII	B-3685
North York, Township of	4318	2732, 2790 and 3125	Permission altered in respect of buildings on Plan 2400 facing on Yonge St. for the erection of certain additional types of buildings	B-3965
North York, Township of	4388	642,677, 9201 and 2939	Alteration to permit erection of a church on Lot E, plan 2716, Lots 328, 329, 330 and 461 and the easterly twelve feet of Lot 460, Plan 1534	B-4078

North York, Township of	4510	2849, 2952 and 3656	Fixing location and character of buildings on the subdivision plan of parts of Plan 2473 and 1858 lying north of Lawrence Ave. E. (Waverly Park) owned by C. B. Sears	B-4310
Ottawa, City of	9461	8498	Permission for erection of a church on Lots 3 and 4, East side Parkdale Ave. and Lot 5 south side of Sherwood Drive	B-3328
Ottawa, City of	9499	6618	Conversion of a dwelling house into a triplex on Lot Number 39 on the north side of Carling Ave.	B-3676
Ottawa, City of	9555	7606	Alteration of a building for food freezing plant on Lot 10 east side of Cambridge St.	B-4185
St. Catharines, City of	4947	3573	To prohibit erection of dry cleaning establishments	B-3336
St. Catharines, City of	4956	4501	Prohibit use of land and buildings on Taylor Avenue for garage purposes	B-3419
St. Catharines, City of	4769	3269	Lifting of residential restrictions on Brock Avenue, now Pleasant Avenue	B-3621
St. Catharines, City of	4972	3269	Lifting of residential restrictions on Dufferin Street between Ontario St. and Thomas St. and Thomas Street, west side, between Merritt Street and Brock Avenue	B-3622
Sarnia, City of	2614	1754	Permission for the erection of a church on the westerly two hundred feet of the northerly 315 feet of Lot B South side of London Road, Plan No. 14	B-3469
Sarnia, Township of	27-H	99-F and 10-G	Changing of restrictions on lands bounded on west by road allowance between Lots 54 and 55, on front or Ninth Concession, on the easterly road allowance between Lots 27 and 28 in front or Ninth Concession, on south by former C.N.R. right of way and on north by west side of Lake Huron	B-3757
Scarborough, Township of	3289	2054	Lifting from Residential and putting into Industrial Area of Lots 3 to 9 inclusive, Plan 224	B-3492
Toronto, City of	16240	7169	Repeal of By-law in so far as it prevents the use of lands and the erection and use of buildings at rear of existing buildings on west side of Logan Avenue, between Danforth Avenue and No. 910 Logan Avenue for the storage of equipment, materials and trucks used in the roofer's business.	B-3299



Toronto, City of	16241	14236	Repeal of By-law in so far as it prevents the use of lands or the erection or use of buildings on the south side of Geary Avenue between Dufferin Street and the west end, for store, factory or warehouse purposes.	B-3300
Toronto, City of	16267	8288	Repeal of By-law in so far as it prevents the extension of existing public garages on the east side of Main Street between Swanwick Avenue and approximately 458 feet south	B-3423
Toronto, City of	16277	7658	Repeal of By-law in so far as it prevents the enlargement of the funeral parlours at No. 715 Dovercourt Road.	B-3424
Toronto, City of	16278	1311	Repeal of By-law in so far as it prevents the extension of the warehouse at No. 830 Church St.	B-3425
Toronto, City of	16285	9188	Repeal of By-law in so far as it prevents the use of existing dwellings on the west side of St. George St. between Lowther Avenue and the north limit of No. 214 St. George St. as residences for missionaries.	B-3434
Toronto, City of	16288	6061	Repeal of By-law in so far as it prevents the erection of apartment houses on the east side of Avenue Road between Balmoral and Farnham Avenue.	B-3528
Toronto, City of	16289	15521	Repeal of By-law in so far as it prevents the erection of one-storey bungalows costing at least \$10,000 on the north side of Glengrove Avenue East, between a point 287 feet 6 inches east of Yonge Street and a point 250 feet further east	B-3529
Toronto, City of	16292	9411	Repeal of By-law in so far as it prevents the conversion of Nos. 78-102 Wells Hill Avenue into duplex dwelling houses.	B-3530
Toronto, City of	16310	12604	Repeal of By-law in so far as it prevents the establishment of physicians' or dentists' offices in single detached duplexes on either side of Avenue Road between College View Avenue and Eglinton Avenue.	B-3600
Toronto, City of	16311	4559 and 7989	Repeal of By-law in so far as they prevent the use of lands or the erection or use of buildings on a portion of the south side of Breadalbane Street, between Yonge Street and Bay Street, for warehouse and light manufacturing purposes	B-3601
Toronto, City of	16318	11356	Repeal of By-law in so far as it prevents the erection of buildings closer to the north limit of Lowther Avenue, between Huron St. and Madison Ave. than the distance of ten feet prescribed by the said By-law.	B-3620

Toronto, City of	16324	4378, 4629	Repeal of By-law in so far as it prevents the use of existing buildings on the north side of Shuter Street between Sherbourne Street and the lane first west thereof for printing business purposes.	B-3670
Toronto, City of	16325	4629, 6061, and 7658	Repeal of By-law in so far as it prevents the use of land or the erection or use of buildings on the east side of Mutual Street, between McClellan Place and a point 247 feet south for factory, commercial garage and machine shop purposes refused and dismissed.	B-3671
Toronto, City of	16326	12958 and 15286	Repeal of By-law in so far as it prevents the erection of one-and one-half story dwelling houses on Avenue Road east side, between Cortleugh Boulevard and 300 feet north on lands having a lesser frontage than fifty feet.	B-3672
Toronto, City of	16333	14236	Repeal of By-law in so far as it prevents the use of lands or the erection or use of buildings on the north side of Geary Avenue between Dufferin Street and the west end, for light manufacturing purposes.	B-3726
Toronto, City of	16335	8868	Repeal of By-law in so far as it prevents the use of existing buildings on the north side of Lowther Avenue between Bedford Road and a point 141 feet west thereof for church and certain residence purposes.	B-3727
Toronto, City of	16336	6061 and 7989	Repeal of By-laws in so far as they prevent the use of land and the erection or use of buildings on land abutting on the south side of Kingston Road, between Beech Avenue and Willow Avenue, for combined public garage and service station purposes.	B-3728
Toronto, City of	16347	8834	Repeal of By-law in so far as it prevents the use of existing buildings on the north side of Prince Arthur Avenue, between Bedford Road and 300 feet east, as administrative quarters for teachers' associations.	B-3765
Toronto, City of	16363	4559 and 6061	Repeal of By-laws in so far as they prevent the erection of drug stores with apartments above, on the north side of Harbord Street, between Huron Street and the east limit of No. 20 Harbord Street.	B-3822
Toronto, City of	18364	8834	Repeal of By-law in so far as it prevents the use of existing buildings on the north side of Prince Arthur Ave. between Bedford Road and 362 feet east as headquarters of patriotic and historical associations.	B-3823

Toronto, City of	16365	4628	Repeal of By-law in so far as it prevents the use of land for the erection or use of buildings on the south side of Bloor St. between Huntley and Sherbourne Streets for store and butcher shop purposes.	B-3824
Toronto, City of	16376	7989	Repeal of By-law in so far as it prevents the location, erection or use of gasoline or oil filling stations on lands abutting on the east side of Mount Pleasant Road, between Erskine Avenue and 200 feet north.	B-3825
Toronto, City of	16368	6061	Repeal of By-law in so far as it prevents the conversion of existing semi-detached two-family dwelling houses on the south side of Kingston Road between Lee Ave. and Glen Stewart Ave. into three-family apartment houses.	B-3826
Toronto, City of	16398	15997	Repeal of By-law in so far as it prevents the erection of residences of one-storey or bungalow design on the south side of Belsize Drive, between Cuthbert Crescent and No. 55 Belsize Drive on lands having a lesser frontage than 40 feet.	B-4221
Windsor, City of	532	504	Amending of By-law to permit the erection of a Church and Rectory on Parts of Lots Numbered 16 and 17, Registered Plan 271	B-3730
Windsor, City of	537	1229 and 1241 (Town of Walkerville)	Amendment of Building restrictions for dwelling houses at Number 2053 Devonshire Court.	B-3776
York, Township of	12677	12056	Amendment of By-law in so far as it relates to the west half of Lot 262, Plan 1582 in the district known as Baby Point	B-4060



**SINKING FUND—INVESTMENT OF**  
(Section 326 of "The Municipal Act")

Municipality	By-Law No.	Purpose	Procedure File
Kingston, City of	385	Investment of \$2,500 of sinking funds in debentures under By-law No. 379	B-3466

**SUPERVISED MUNICIPALITIES—REFUNDING PLANS**

“The Department of Municipal Affairs Act”

Municipality		Procedure File
Haileybury, Town of	Approval of Plan dated September 1st, 1945	B-4235
Windsor, City of	Order respecting Plan and Debenture Exchange Schedule (also under “The City of Windsor Act, 1943)	B-3347

**TOWN—ERECTION OF INTO STATUS OF CITY**

(Section 19 of “The Municipal Act”)

Municipality		Procedure File
Cornwall, Town of		B-2513

**TOWNSHIPS—ERECTION OF**

(Section 24 of “The Municipal Act” (as enacted by Ontario Statutes 1944, Chapter 29, Section 3) ).

Municipality		Procedure File
Larder Lake, Township of	Erection into one township organization of the unorganized townships of McVittie and Hearst in the District of Temiskaming to be known as the Township of Larder Lake	B-4046

**WARDS—DIVISION OF TOWN INTO**

(Section 44 of “The Municipal Act”)

Municipality		Procedure File
Collingwood, Town of	Application for the re-division of the existing six wards of the Town of Collingwood by the division of Ward Six to make seven wards	B-3742

**WEIGH SCALES, AND WEIGHING OF COAL AND COKE**

(Section 408(11) (c) of “The Municipal Act”)

		Procedure File
Hamilton, City of	Approval of By-law Number 5671 amending By-law Number 4586 to regulate the weighing of coal and coke and defining the duties of City Inspectors	B-4239

**ORDERS ISSUED BY THE BOARD UNDER “THE TELEPHONE ACT”**

		Procedure File
Austin, Alan Guy, (Trustee)	(R.S.O. 1937, Chapter 261) Approval of By-Law No. 307 of the Village of Frankford	B-4157

Austin, Alan Guy, (Trustee)	Approval of By-Law No. 126 of the Township of Murray	B-4158
Austin, Alan Guy, (Trustee)	Approval of By-Law No. 1188 of the Township of Sidney	B-4159
Ayr Rural Telephone Company Ltd.	Approval of By-Law No. 1	B-3410
Balsam Hill Telephone Company, Ltd.	Approval of telephone charges	B-3440
Beaver Creek Telephone Company Ltd.	Approval of telephone charges	B-3736
Bell Telephone Company of Canada	See Township of Mersea	B-2996
Bell Telephone Company of Canada	See Champlain Point Telephone Company, Limited	B-3397
Bell Telephone Company of Canada	See Township of Tay	B-4264
Bethesda & Stouffville Telephone Company, Limited	Authority to invest \$2,500 of Depreciation Funds in Dominion of Canada, Victory Loan, and to expend \$6,346.51 upon new construction, extensions and additions to system.	B-3862
Biddulph, Township of	See F. W. Clark	B-3439
Blind Line Telephone Company, Ltd.	Approval of an increase in the annual charges	B-3395
Blyth, Village of (operating the Blyth Municipal Telephone System)	Authority to invest \$1,000 of Depreciation Funds in Dominion of Canada, Ninth Victory Loan	B-4244
Bruce, Township of— Commissioners of for Telephone System of	Order prescribing date for holding annual meeting of system	B-3451
Bruce, Township of (operating the Bruce Municipal Telephone System)	Authority to invest \$5,000 of Depreciation Funds in Dominion of Canada, eighth Victory Loan	B-3590
Brussels, Village of— Commissioners for telephone system of	Approval of an increase in the annual charges	B-3363
Burpee, Township of— Commissioners for telephone system of	Approval of an increase in the annual charges	B-3388
Capreol Telephone Company, Limited	See Department of Lands and Forests of Ontario	B-4318
Champlain Point Telephone Company, Limited	Approval of sale of system to The Bell Telephone Company of Canada	B-3397
Township of Chisholm, (operating the Chisholm Municipal Telephone System)	Approval of appointment of Commissioner	B-3959
Clarence Telephone Company, Limited	Authority to invest \$500 of Depreciation Funds in Dominion of Canada, Eighth Victory Loan	B-3610
F. W. Clark (operating Crediton Rural Telephone Sys.)	Approval of By-law No. 13, 1944, of the Township of McGillivray	B-3319



F. W. Clark (operating under the name of Crediton Rural Telephone System)	Approval of By-Law No. 3, 1945, of the Township of Biddulph	B-3439
F. W. Clark (operating under the name of Crediton Rural Telephone System)	Approval of By-Law No. 614 of the Township of Stephen	B-3751
F. W. Clark (operating under the name of Crediton Rural Telephone System)	Approval of By-Law No. 5, 1945, Township of Usborne	B-3839
Cochrane, Town of (operating the Cochrane Municipal Telephone System)	Approval of annual charges to subscribers outside corporate limits	B-3502
Coldwater, Village of-- Commissioners for telephone system of	Approval of By-Laws Nos. 2 & 3	B-3383
Cramahe, Township of-- Commissioners for telephone system of	Approval of an increase in the annual charges	B-3465
Cumberland, Township of (operating Cumberland Municipal Telephone System)	Approval of sale of telephone system to James E. Dunfield	B-3393
Davis Telephone System	Authority to invest \$2,000 of Depreciation Funds in Dominion of Canada, Eighth Victory Loan	B-3558
Desboro Telephone Company, Limited	Authority to invest \$300 of Depreciation Funds in Dominion of Canada, Eighth Victory Loan	B-3658
Drummond Centre Telephone Company, Limited	Approval of an increase in the Annual charges	B-4155
Dunfield, James E.	See Township of Cumberland	B-3393
Dungannon, Township of —Commissioners for telephone system of	Approval of telephone charges	B-3432
Dunville Consolidated Telephone Company, Limited	Approval of By-laws Nos. 1 to 16	B-3462
Dunville Consolidated Telephone Company Limited	Authority to expend portion of Depreciation Funds upon new construction, extensions and additions to the system	B-3628
East Middlesex Telephone Company, Limited	Authority to invest \$200 of Depreciation Funds in Dominion of Canada, Eighth Victory Loan	B-3597
Enterprise Telephone Company, Limited	Authority to extend the system upon or along a highway, upon or along which there is already erected a pole lead of a telephone system	B-3569
Enterprise Telephone Company, Limited	Rescinding Order of the Ontario Municipal Board dated April 28th, 1945, P.F.B.-3569	B-3569
Enterprise Telephone Company, Limited	Authority to erect poles and wires upon, along or adjacent to and parallel with portion of highway upon or along which the pole leads of Newburgh Rural Telephone System are already erected	B-3569a

Faraday Municipal Telephone System	See Department of Lands and Forests of Ontario	B-4043
Faraday, Township—Commissioners for telephone system of	Approval of an increase in the annual charges	B-4057
Ferry Road Telephone Company, Ltd.	Approval of an increase in the annual charges	B-3368
Flos, Township of—Commissioners for telephone system of	Approval of By-laws Nos. 3 and 4	B-4315
Fort William, City of	See Township of Paipoonge	B-3412
Foster, Manley and Effie (operating under the name of Yarker Telephone Company)	Approval of sale of system to Yarker Rural Telephone Company, Limited	B-4173
Frankford, Village of	See A. G. Austin	B-4157
Frayne, William Robert (operating under the name of Thames Road Telephone System)	Approval of sale of system to Lloyd Kerslake Frayne	B-4277
Goderich Rural Telephone Company, Limited	Authority to invest \$1,500 of Depreciation Funds in Dominion of Canada, Eighth Victory Loan	B-3442
Goderich Rural Telephone Company, Limited	Approval of By-law No. 1, 1945	B-3443
Goderich Rural Telephone Company, Limited	Authority to invest \$500 of Depreciation Funds in Dominion of Canada, Eighth Victory Loan	B-3576
Gore Bay, Town of (operating Gore Bay Municipal Telephone Sys.)	Authority to invest \$500 of Depreciation Funds in Dominion of Canada, Eighth Victory Loan	B-3567
Gore Mutual Telephone Company, Ltd.	Approval of telephone charges	B-3445
Hagarty and Richards Twps. of—Commissioners for telephone system of	Order of prescribing date for holding annual meeting of system	B-3375
Haldimand, Township of (operating Haldimand Municipal Telephone System)	Authority to invest \$500 of Depreciation Funds in Dominion of Canada, Eighth Victory Loan	B-3900
Hawthorn Hill Rural Telephone Company, Limited	Authority to invest \$1,500 of Depreciation Funds in Dominion of Canada, Victory Loan	B-3700
Hazeldean Rural Telephone Company, Limited	Approval of By-law Number 1	B-3909
Howick, Township of—Commissioners for telephone system of	Order prescribing date for holding annual meeting of system	B-3568
Innerkip Rural Telephone Company, Limited	Approval of By-law Nos. 1 to 9	B-3491
Innerkip Rural Telephone Company, Limited	Authority to invest \$1,800 of Depreciation Funds in Dominion of Canada, Eighth Victory Loan	B-3500

Lake of Bays & Haliburton Telephone Company, Limited	Approval of By-laws Nos. 1 and 2	B-3461
Lanark and Carleton Counties Telephone Company, Limited	Approval of an increase in the annual charges	B-4246
Lands and Forests of Ontario, Department of	Approval of Traffic Agreement with Long Lac Telephones, Limited	B-3639
Lands and Forests of Ontario, Department of	Approval of Traffic Agreement with Faraday Municipal Telephone System	B-4043
Lands and Forests of Ontario, Department of	Approval of Traffic Agreement with Capreol Telephone Company, Limited	B-4318
Little Britain Telephone Company Ltd.	Authority to invest \$2,000 of Depreciation Funds in Dominion of Canada, Ninth Victory Loan	B-4326
London, Township (operating London Township Municipal Telephone System)	Authority to invest \$2,000 of Depreciation Funds in Dominion of Canada, Eighth Victory Loan	B-3498
London, Township of (operating London Township Municipal Telephone System)	Authority to invest \$2,000 of Depreciation Funds in Dominion of Canada, Ninth Victory Loan	B-4234
Long Lac Telephones, Limited	See Department of Lands and Forests of Ontario	B-3639
Long Lac Telephones, Limited	Approval of By-law No. 430 of the Township of Nipigon	B-4176
Manse Grove Telephone Company, Ltd.	Approval of telephone charges	B-3534
Marmion Telephone Company, Limited	Approval of an increase in the annual charges	B-3566
McGillivray, Township of	See F. W. Clark	B-3319
McKillop, Logan and Hibbert Telephone Company, Limited	Approval of an increase in the annual charges	B-4314
Melancthon Telephone Company, Limited	Approval of telephone charges	B-3571
Mersea, Township of (operating Mersea Municipal Telephone System)	Approval of purchase of plant and equipment from the Bell Telephone Company of Canada	B-2996
Metcalf Rural Telephone Company, Limited	Authority to invest \$1,000 of Depreciation Funds in Dominion of Canada, Ninth Victory Loan	B-4028
Minesing Telephone Company, Limited	Approval of By-laws Nos 38 and 39	B-3411
Minesing Telephone Company, Limited	Approval of telephone charges	B-3447
Monck, Township of—Commissioners for telephone system of	Approval of telephone charges	B-3507
Monck, Township of—Commissioners for telephone system of	Order prescribing date for holding annual meeting of system	B-3526



Mono Mills Telephone Company, Ltd.	Authority to invest \$500 of Depreciation Funds in Dominion of Canada, Eighth Victory Loan	B-3584
Monteagle & Herschel, Townships of—Commissioners for telephone system of	Order prescribing date for holding annual meeting of system	B-3409
Moscow Mutual Telephone Company, Ltd.	Approval of telephone charges	B-3446
Murray, Township of	See A. G. Austin	B-4158
Newburgh Rural Telephone System	See Enterprise Telephone Company, Limited	B-3569
Newburgh Rural Telephone System	See Enterprise Telephone Company, Limited	B-3569a
Nipigon, Township of	See Long Lac Telephones Limited	B-4176
North Brock Telephone Company, Ltd.	Approval of an increase in the annual charges	B-3609
Northcote Farmers Telephone Company, Ltd.	Approval of telephone charges	B-3431
Northern Telephone Company, Limited	Authority to invest \$30,000 of Depreciation Funds in Dominion of Canada, Eighth Victory Loan	B-3595
Northern Telephone Company Limited	Authority to invest \$25,000 of Depreciation Funds in Dominion of Canada, Ninth Victory Loan	B-4319
North Norwich, Township of—Commissioners for telephone system of	Approval of tolls	B-3689
North Renfrew Telephone Company, Limited	Authority to invest \$1,000 of Depreciation Funds in Dominion of Canada, Eighth Victory Loan	B-3519
Oro Telephone Company, Limited	Authority to invest \$300 of Depreciation Funds in Dominion of Canada, Eighth Victory Loan	B-3593
Paipoonge, Township of (operating Slate River Local Municipal Telephone System)	Approval of sale of system to City of Fort William	B-3412
People's Mutual Telephone Company, Ltd.	Approval of By-law No. 2	B-4073
Princeton and Drumbo Telephone Company, Limited	Authority to invest \$1,600 of Depreciation Funds in Dominion of Canada, Eighth Victory Loan	B-3499
Progressive Telephone Company, Ltd.	Approval of an increase in the annual charges	B-3870
Port Arthur, City of (operating Port Arthur Municipal Telephone Sys.)	Authority to invest \$5,500 of Depreciation Funds in Dominion of Canada, Seventh Victory Loan and to expend \$14,710.26 upon new construction, extensions and additions to the system	B-3560
Raglan, Township of—Commissioners for telephone system of	Approval of an increase in the annual charges	B-3501
Sidney, Township of	See A. G. Austin	B-4159

Sioux Lookout Telephone Company, Ltd.	Authority to invest \$500 of Depreciation Funds in Dominion of Canada, Eighth Victory Loan	B-3525
Sioux Lookout Telephone Company, Ltd.	Authority to invest \$200 of Depreciation Funds in Dominion of Canada, Eighth Victory Loan	B-3561
Sioux Lookout Telephone Company, Ltd.	Authority to expend \$4,000 of Depreciation Funds upon new construction, extensions and additions to the system	B-3933
Sioux Lookout Telephone Company, Ltd.	Authority to invest \$500 of Depreciation Funds in Dominion of Canada Ninth Victory Loan	B-4116
South Leeds & Pittsburg Rural Telephone Company, Limited	Authority to invest \$1,000 of Depreciation Funds in Dominion of Canada, Ninth Victory Loan	B-4181
Stephen, Township of	See F. W. Clark	B-3751
Tay, Township of—Commissioners for telephone system of	Approval of telephone charges	B-3572
Tay, Township of (operating Tay Municipal Telephone System)	Purchase of plant and equipment from Bell Telephone Company of Canada	B-4264
Thessalon, Township of—Commissioners for telephone system of	Order prescribing date for holding annual meeting of system	B-3401
Tuckersmith, Township of—Commissioners for Telephone system of	Approval of By-law No. 5	B-1613a
Tuckersmith, Township of (operating Tuckersmith Municipal Telephone System)	Authority to invest \$2,000 of Depreciation Funds of Dominion of Canada, Eighth Victory Loan	B-3641
Usborne, Township of	See F. W. Clark	B-3839
Westport Rural Telephone Company, Ltd.	Approval of an increase in the annual charges	B-3535
West Williams Rural Telephone Association, Limited	Authority to invest \$700 of Depreciation Funds in Dominion of Canada, Ninth Victory Loan	B-4085
Yarker Rural Telephone Company, Ltd.	See Manley and Effie Foster	B-4173

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**AGREEMENTS APPROVED BY THE BOARD UNDER SECTION 96  
OF "THE TELEPHONE ACT" (R.S.O. 1937, Chapter 261)**

(Agreements are with The Bell Telephone Company of Canada)

**SERVICE STATION AGREEMENTS**

Innerkip Rural Telephone Company, Limited	B-3382
Woodbridge & Vaughan Telephone Company, Limited	B-3474

**TRAFFIC AGREEMENTS**

East Luther Telephone System	B-3859
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**THE FOLLOWING GIVES A BRIEF SUMMARY OF THE EXTENSIONS AND IMPROVEMENTS MADE TO THE RAILWAYS UNDER PROVINCIAL JURISDICTION DURING THE YEAR 1945**

**CORNWALL STREET RAILWAY LIGHT AND POWER COMPANY, LIMITED**

This Company reports no extensions to track during the year 1945, but report an expenditure of \$39,284.59 on additions to railways, equipment, land and buildings and other permanent property.

**FORT WILLIAM ELECTRIC RAILWAY**

This Company made no extensions to track during the year and also report no expenditure upon track improvements, rolling stock, buildings etc., during this period.

**HAMILTON STREET RAILWAY**

This Company made no extensions to track during the year, but report an expenditure of \$43,544.00 upon additions to equipment and buildings.

**HUNTSVILLE AND LAKE OF BAYS RAILWAY**

No additions to track or expenditures on improvements, etc., were reported by this company during the year.

**PUBLIC UTILITIES COMMISSION OF KITCHENER—STREET RAILWAY DEPARTMENT**

No additions to track or expenditures on improvements, &c., were reported by this Commission during the year.

**MOUNT McKAY AND KAKABEKA FALLS RAILWAY COMPANY**

No additions to track or expenditures on improvements, &c., were reported by this Company during the year.

**NIAGARA PENINSULA RAILWAY**

No additions to track or expenditures on improvements &c., were reported by this Company during the year.

**PORT ARTHUR CIVIC RAILWAY**

No additions to track or expenditures on improvements, etc., were reported by this Company during the year.

**SANDWICH, WINDSOR AND AMHERSTBURG RAILWAY**

**SUDBURY-COPPER CLIFF SUBURBAN ELECTRIC RAILWAY**

No report received.

**TEMISKAMING AND NORTHERN ONTARIO RAILWAY**

No extensions to track were made during the year. The Commission however report an expenditure of \$137,679.40 on track improvements, overhead structure, rolling stock, buildings, machinery and other improvements.

**TILSON SPUR LINE RAILWAY**

No additions to track or expenditures on improvements, etc., were reported during the year.

**THURLOW RAILWAY**

No additions to track or expenditures on improvements, etc., were reported during the year.

**TORONTO TRANSPORTATION COMMISSION**

The Commission report no extensions to track during the year. They however, report an expenditure of \$192,034.37 on additions to railway, equipment, land and buildings and other permanent property.

**NORTH YONGE RAILWAYS**

No additions to track or expenditures on improvements, etc. were reported during the year, the railway being operated by the Toronto Transportation Commission.

**TOWNSHIP OF YORK AND WESTON RAILWAY**

No additions to track or expenditures on improvements, etc., were reported during the year, the railway being operated by the Toronto Transportation Commission.



## TORONTO, 1945

Summary of all Accidents on lines of the Toronto Transportation Commission  
From January 1st to December 31st, 1945

	January	February	March	April	May	June	July	August	September	October	November	December	Total
Collision with Cars .....	8	12	11	5	10	7	3	7	6	5	7	10	91
Collision with Autos and Trucks .....	1092	1076	504	420	435	419	374	425	507	625	686	755	7318
Collision with Motorcycle and Bicycles .....	5	1	6	6	4	13	6	9	3	5	4	2	64
Collision with Wagons .....	32	30	13	5	5	14	7	3	6	8	3	9	135
Boarding Cars .....	19	14	15	13	9	17	20	12	10	13	11	18	171
Alighting from Cars (Including Caught in Doors) .....	61	42	70	44	61	60	36	52	33	57	63	46	625
Falling in Cars .....	90	66	38	23	41	28	31	25	31	32	49	52	506
Miscellaneous .....	115	158	122	86	68	101	86	92	108	123	140	126	1325
Total .....	1422	1399	779	602	633	659	563	625	704	868	963	1018	10,235
Personal Injuries:													
To Passengers .....	182	174	148	66	100	109	87	101	98	149	159	162	1535
To Others* .....	68	51	28	16	23	29	23	18	27	38	35	34	390
Total .....	250	225	176	82	123	138	110	119	125	187	194	196	1925
Fatal Accidents:													
To Passengers .....	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
To Others .....	2	3	2	2	3	Nil	Nil	2	3	3	2	Nil	22
Total .....	2	3	2	2	3	Nil	Nil	2	3	3	2	Nil	22

\*Exclusive of Injuries to Occupants of Autos and Trucks in Collision with Cars.

INDEX TO RAILWAY LEGISLATION

The following Index has been made with the object of continuing in chronological order all the legislation passed by the Dominion and Provincial Government since 1867, affecting railways situated wholly or partially within the Province of Ontario.

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10	1915	Nil
11	1916	193
12	1917	192
13	1918	244
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15	1920	210
16	1921	220
17	1922	226
18	1923	142
19	1924	131
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During the year 1945 the following legislations was enacted:—

Lake Erie and Detroit River Railway Co.—ratification of Agreement with Pere Marquette Railway Company.

Dom. Statutes 1945, C.40

**FORM TO BE USED BY COMPANIES IN REPORTING ACCIDENTS**

**Accidents:** Regulations under and in pursuance of Sections 281 and 282 of "The Railway Act," (R.S.O. 1937, C. 259)

**Accidents**—Every Company upon the happening of an accident shall give to the Ontario Municipal Board notice thereof in writing by delivering the same at the office of the Board in the City of Toronto or by mailing it, postage prepaid, in a registered letter and addressed to the Board.

Such notice shall contain a statement signed by duly authorized officer of such company setting forth the information and particulars hereinafter mentioned.

Such statement shall be divided into paragraphs, each of which shall include and refer to one (or one group) only of the numbered particulars hereinafter mentioned, and the paragraph referring to each respective numbered particular shall bear the number corresponding to the number hereinafter given for each such particular.

The numbers of paragraphs and the particulars to which each shall refer as aforesaid are as follows:

1. Name or names of company or companies concerned in accident.
2. Numbers of train, engine, car or motor.
3. Date and time of accident.
4. Nature of accident.
5. Exact location.
6. Name in full, address and legal addition of each person injured or killed.
7. Age.
8. Married or single.
9. Passenger, employee or other.
10. If employee, length and nature of service with dates and periods of different occupations (if more than one).
11. If employee, character, experience, skill and fitness with respect to occupation at time of accident.
12. How engaged at time of accident and how long on duty.
13. Cause of accident, how same occurred, with full particulars and details and diagram, if required.
14. Persons in charge, with full names, addresses and the particulars referred to in paragraphs 10, 11 and 12.
15. Result to person and particulars of injury.
16. Result to property, including amount of damage.
17. Names and addresses of all persons present at, or eye witness of, the accident.
18. What investigation (if any), and the result of same.
19. Verdict (if any).

The Board reserves the right to require such further and other details, particulars, maps, plans, profiles, documents, models and information or illustration of any kind as to the nature of the accident and a full understanding thereof may suggest or require.

In pursuance of Sections 281 and 282 of said Act, the Board declares that all such information so given in pursuance of this regulation shall be privileged.

Signature of Officer.

N.B.—Give name of officer who fills out this report.



**FORMS THAT MAY BE USED IN CONNECTION WITH THE  
EXAMINATION OF MOTORMEN**

Name of City or Town

..... 19.....

**Name of Railway**

This is to certify that, acting under "The Railway Act," (R.S.O., 1937, C. 269), Section 265, I have examined the ..... who is ..... years of age and ..... feet ..... inches high, weights ..... lbs., complexion ....., as to fitness as a motorman, that the said ..... is of steady habits, and is in physical ability, intelligence and general knowledge of, and experience in, this work, qualified to act as motorman on any electric car of said Company.

I have been duly appointed an examiner under the said Act, my appointment being dated .....

Name .....

Examiner.

**REGULATIONS**

**REGULATIONS AS TO HEIGHT OF CAR STEPS**

Under and in pursuance of a certain order of the Board bearing date the 2nd day of June, A.D., 1909, the Ontario Municipal Board made the following regulations.

The steps on all cars hereafter constructed and used by the Toronto Railway Company and all other street and electric railways under the jurisdiction of this Board shall have steps conforming to the following regulations.

On closed single truck cars the height of the first step above the ground shall not be less than twelve nor more than fifteen inches.

On closed double truck cars the height of the first step above the ground shall not be less than fourteen nor more than sixteen inches.

On open single truck cars the height of the first step above the ground shall not be less than twelve nor more than fifteen inches, and the distance between the first and second steps and the second step and the floor of the car shall measure twelve inches and nine inches respectively.

On open double truck cars, the height of the first step above the ground shall not be less than fourteen nor more than sixteen inches, and the distance between the first and second steps and the second step and the floor of the car shall measure twelve inches and fourteen inches respectively.

**REGULATION RE DRINKING WATER ON PASSENGER CARS**

Every Electric Railway in Ontario, subject to the jurisdiction of the Board, shall provide in each passenger car which runs 20 miles or more, a suitable receptacle for water with paper cups attached upon or near such receptable, and shall keep such receptacle, while the car is in use, constantly supplied with cool drinking water for the use of passengers and the conductor and motorman in charge of such car.

This regulation shall not apply to street railways in towns or cities.

Dated at Toronto, this 10th day of April, A.D., 1928.

ELECTRIC AND STEAM RAILWAYS UNDER PROVINCIAL JURISDICTION, YEAR ENDING DECEMBER 31st, 1945

No	Name of Railway	Length of road first main track	Length of road second main track	Total main track	Length of sidings and turnouts	Total computed as single track	Length under construction	No. of Power Houses		Remarks
								Steam	Water	
1	Cornwall Street Railway Light & Power Co. Ltd. ....	5.50	.....	5.50	4.50	10.00	.....	.....	.....	Power purchased.
2	Fort William Electric Railway .....	.....	.....	12.735	5.117	17.852	.....	.....	.....	Power purchased from Hydro Electric Power Commission of Fort William.
3	Hamilton Street Railway ....	.....	.....	40.17	2.63	42.80	.....	.....	.....	Power purchased.
4	Huntsville & Lake of Bays Railway .....	1.45	.....	1.45	.31	1.75	.....	.....	.....	Steam Railway.
5	Kitchener & Waterloo Railway .....	3.96	2.86	6.82	.94	7.76	.....	.....	1	Power purchased from Public Utilities Commission.
6	Mattagami Railroad .....	3.00	.....	3.00	3.947	6.947	.....	.....	.....	Steam Railway
7	Mount McKay & Kakabeka Falls Railway Co. ....	.....	.....	2.50	.....	.....	.....	.....	.....	Leased to and operated by City of Fort William.
8	Niagara Peninsula Railway	3.325	.....	3.325	2.115	5.440	.....	.....	.....	Operated by Canada Cement Co. Ltd.
9	Port Arthur Civic Railway	13.43	6.10	19.53	1.04	20.57	.....	.....	.....	Power purchased from Municipal Light & Power System.
10	Sandwich, Windsor & Amherstburg Railway .....	Use of track	disc in operation	continued	and operation	now carried on	.....	with busses	.....	
11	Southern Ontario Railway ..	not yet	.....	7.9	.....	7.9	.....	.....	.....	Power purchased from Hydro Electric Power Commission of Ontario
12	Sudbury, Copper Cliff Suburban Electric Railway ..	7.9	.....	7.9	.....	7.9	.....	.....	.....	

13 Ontario Northland Railway (formerly Temiskaming and Northern Ontario Railway) .....	574.3	.....	574.3	145.5	719.8	.....	1	.....	Steam Railway. Power purchas- ed from Public Utilities Com- mission of Town of Coch- rane, Hydro Electric Power Commission of Ontario, Nor- thern Quebec Power Co. Ltd., Abitibi Power & Paper Co. Ltd
14 Tillson Spur Line Railway ..	1.010	.....	1.010	.051	1.061	.....	.....	.....	Rolling Stock owned and operated by Canadian Na- tional Railway.
15 Thurlow Railway .....	2.671	.....	2.671	4.666	7.337	.....	.....	.....	Owned and operated by Canada Cement Co. Ltd.
16 Toronto Transportation Commission .....	110.771	101.786	212.557	27.364	239.921	.....	.....	.....	Power purchased from Toronto Hydro Electric System and Hydro Electric Power Com- mission of Ontario.
17 " North Yonge Railway ..	10.247	.....	10.247	1.155	11.402	.....	.....	.....	Power purchased from North York Hydro Electric Com- mission.
18 " Twp. of York & Weston Railways .....	8.063	6.002	14.065	.148	14.213	.....	.....	.....	Power purchased from Toronto Transportation Commission.



## ANALYSIS OF GROSS EARNINGS AND MISCELLANEOUS INCOME FOR YEAR ENDING DECEMBER 31st, 1945

Name of Railway	From Passengers	From Mail	From Express Parcels and Newspapers	From Freight	From Rental of Tracks, Buildings and Other Property	From Advertising	From Other Miscellane- ous sources	Total
Cornwall Street Railway	\$134,358.56			117,591.04	1,110.00	555.96	148.15	253,763.71
Fort William Electric Railway	355,349.15	\$639.84				1,422.27	922.41	358,333.67
Hamilton Street Railway	2,359,696.00			10,139.00	121.00	8,306.00	3,894.00	2,382,156.00
Huntsville and Lake of Bays Railway	1,662.25	50.00		868.12				2,580.37
Kitchener-Waterloo Street Railway	171,132.97		26.90			2,181.27	3,874.44	176,215.58
Mattigami Railway	1,249.17		1,259.87	40,213.35			16,203.42	58,925.81
Mount McKay and Kakabeka Falls Railway				20,440.00	900.00		9,196.45	10,096.45
Niagara Peninsula Railway								20,440.00
Port Arthur Civic Railway	314,498.00					898.49	7,212.58	322,609.07
Sandwich, Windsor & Amherstburg Railway								
Southern Algoma Railway								
Sudbury-Copper Cliff Suburban Electric Ry.	175,066.25	Did not operate during the year 1945						
Thurlow Railway			113.95	19,807.50			379.27	176,208.67
Tillson Spur Line Railway		All rolling stock owned and operated in 1945			299.20	350.00		19,807.50
Toronto Transportation Commission	22,070,121.38				by Canadian	National Railways		
" " " Twps. York & Weston Ry.	608,258.30		19,348.60		200,669.60	131,110.68	108,874.41	22,530,124.67
" " " North Yonge Railways	203,962.84					3,223.23	2,243.82	613,725.35
					1,268.90	764.24	759.71	206,755.69



**TABULATION OF COMPARISON WITH PREVIOUS YEAR AS TO CAR MILES RUN, PASSENGERS CARRIED, ETC.  
Year Ending Dec. 31st, 1945**

Name of Railway	Length of Track		Car Miles Run		Passengers Carried		Accidents			Net Earnings	
	In-crease	De-crease	In-crease	De-crease	Increase	Decrease	Killed	Injured		Increase	Decrease
								In-crease	De-crease		
Cornwall Street Railway	.....	.....	3,849	.....	253,049	.....	.....	.....	.....	.....	14,045.07
Fort William Electric Railway	.....	.....	.....	6,249	.....	451,722	.....	6	.....	.....	11,900.47
Hamilton Street Railway	.....	.....	288,036	.....	1,412,828	.....	.....	3	.....	.....	624.00
Huntsville and Lake of Bays Railway	.....	.....	.....	.....	148	.....	.....	10	.....	204.87	.....
Kitchener-Waterloo Street Railway	.....	.....	23,858	.....	166,405	.....	.....	.....	.....	109.90	.....
Matigami Railroad	.....	.....	.....	.....	321	.....	.....	2	.....	.....	.....
Mount McKay and Kakabeka Falls Railway	(line o	perated	by City	of Fort	William un	der lease	.....	.....	.....	9,187.30	4,692.96
Niagara Peninsula Railway	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,715.21
Port Arthur Civic Railway	.....	.....	59,031	.....	350,086	.....	.....	.....	3	7,606.17	.....
Sandwich, Windsor and Amherstburg Ry	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Southern Algoma Railway	(Did n	ot oper	ate dur	ing year	.....	.....	.....	.....	1	83.22	.....
Sudbury-Copper Cliff Suburban Electric Ry	.....	.....	.....	1,736	66,684	.....	.....	.....	.....	.....	.....
Thurlow Railway	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	949.53
Tillson Spur Line Railway	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Toronto Transportation Commission	1,351	.....	1,638,987	.....	10,813,495	.....	.....	.....	98	.....	647,149.13
" " " Twp. York and Weston Railway	.....	.....	12,564	.....	572,122	.....	2	.....	6	16,642.00	.....
" " " North Yonge Railway	.....	.....	615	.....	128,675	.....	.....	6	.....	803.07	.....





TABULATION OF CHANGES OTHER THAN OPERATING COSTS FOR YEAR ENDING DECEMBER 31st, 1945

Name of Railway	Interest on Funded Debt	Interest or Discount on Unfunded Debt	Taxes	Transfer to Special Account	All Charges Other Than Operating Costs	Total Expenditures Including Operating Costs	Total Expenditures Excluding Operating Costs	Total Revenue From All Sources	Net Deficit From Year's Operation	Net Surplus From Year's Operation
Cornwall Street Railway	\$ 10,500.00		\$ 2,282.70	\$ 48,348.99	\$ 51,827.23	a) \$202,950.56	a) \$ 13,478.24	\$ 275,406.95		\$ 9,107.40
Port William Electric Railway			1,101.60		1,101.60	260,459.81	1,101.60	358,333.67		97,873.86
Hamilton Street Railway	123,738.00		120,089.00	241,764.00	485,591.00	a) 3,625,983.00	a) 243,827.00	1,343,676.00		552,889.00
Huntsville & Lake of Bays Railway			78.40		78.40	2,008.83	78.40	2,580.37		571.54
Kitchener-Waterloo Street Railway			251.81	23,413.85	23,665.66	152,072.67	251.81	176,215.58		729.06
Mattagami Railroad			42.23	10,000.00	10,043.09	45,160.70	43.09	58,925.91		3,805.11
Mount McKay & Kakabeka Falls Ry.			79.93	5,000.00	5,770.79	770.79	a) 770.79	10,096.45		5,625.55
Niagara Peninsula Railway						19,904.95		20,440.00		535.05
Port Arthur Civic Railway						209,232.02	a) 89.65	322,609.07		88,116.87
Sandwich, Windsor & Amherstburg Ry.			89.65	25,260.18	25,349.83					
Southern Algoma Railroad	Did not operate during the year 1945									
Sudbury-Copper Cliff Suburban El. Ry.	2,286.71	286.10	471.74	6,690.39	9,744.94	a) 147,958.33	a) 3,044.55	175,066.25		21,559.95
Thurlow Railway						17,612.87		19,807.50		2,194.63
Tillson Spur Line Railway	All rolling stock owned and operated by Canadian National Railways									
Toronto Transportation Commission	653,855.84		526,957.11	7,472,589.41	8,743,280.75	a) 15,417,917.15	a) 1,270,691.34	23,032,249.87		141,743.31
" " Twp. York & Weston Ry.			42,241.08	23,048.91	65,289.99	a) 371,326.52	a) 42,241.08	613,725.35		219,349.92
" " North Yonge Railway			74.82		74.82	153,190.21	74.82	206,755.69		53,565.48

(a)—Does not include transfer to special accounts

TABULATION OF ASSETS AND LIABILITIES AS OF DECEMBER 31st, 1945

Name of Railway	Authorized Capital Stock	Cost of Railway Equipment, Land and Buildings	Cash and other Assets	Deficit	Capital Stock Outstanding	Funded Debt and Real Estate	Current Liabilities	Accrued Liabilities Sinking and other Special Funds	Surplus
Cornwall Street Railway	\$ 200,000.00	\$ 730,207.37	\$ 63,837.66	.....	\$ 200,000.00	\$ 150,000.00	61,870.30	\$ 365,443.94	16,730.79
Fort William Electric Railway	.....	.....	2,505.00	28,833.12	.....	.....	31,338.12	.....	.....
Hamilton Street Railway	4,000,000.00	4,591,893.00	1,959,103.00	.....	3,205,000.00	.....	253,010.00	2,880,080.00	212,906.00
Huntsville and Lake of Bays Railway	50,000.00	28,482.24	12,720.62	.....	27,800.00	.....	1,682.93	12,719.93	.69
Kitchener-Waterloo Street Railway	.....	488,947.47	92,874.28	.....	.....	.....	7,458.96	568,914.66	5,058.13
Mattagami Railroad	1,000,000.00	244,966.94	234,302.85	.....	250,000.00	.....	3,706.06	75,000.00	150,563.73
Mount McKay and Kakabeka Falls Ry.	500,000.00	.....	53,963.94	332,336.06	386,300.00	.....	.....	.....	.....
Niagara Peninsula Railway	200,000.00	55,550.83	11,735.92	.....	50,000.00	.....	98,097.74	114,568.53	17,286.80
Port Arthur Civic Railway	.....	944,378.88	564,531.97	.....	.....	880,632.77	.....	.....	415,611.81
Sandwich, Windsor and Amherstburg Ry.	.....	.....	.....	.....	.....	.....	.....	.....	.....
Southern Algoma Railway	Did not operate during the year 1945	.....	.....	.....	.....	.....	.....	.....	.....
Sudbury-Copper Cliff Suburban Railway	250,000.00	255,146.07	130,877.17	69,602.74	173,100.00	37,985.76	15,191.64	259,348.58	.....
Thurlow Railway	50,000.00	58,211.42	.....	.....	25,000.00	.....	62,068.63	.....	.....
Tillson Spur Line Railway	20,000.00	11,399.74	.....	.....	20,000.00	.....	.....	.....	.....
Toronto Transportation Commission	.....	54,279,314.49	24,485,237.45	.....	.....	10,115,649.87	2,263,800.07	62,267,482.36	1,117,619.74
" " " Twp. York and Weston Ry.	.....	1,393,256.10	841,504.50	.....	.....	915,255.54	.....	487,021.95	.....
" " " North Yonge Railway	107,549.10	.....	15,956.02	.....	.....	.....	69,939.64	.....	53,565.48



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